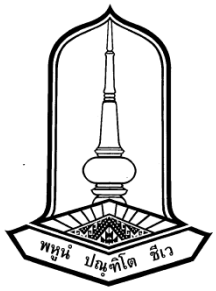

COST ALLOCATION EFFECTIVENESS AND ORGANIZATIONAL SURVIVAL: AN EMPIRICAL ASSESSMENT OF TEXTILE MANUFACTURING BUSINESSES IN THAILAND

BY

PITTAYA PONKLANG

A dissertation submitted in partial fulfillment of the requirements for the degree of Doctor of Philosophy in Accounting at Mahasarakham University

December 2014

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ABSTRACT

Under this intense competition, business realizes that information is very sensitive. According to the accounting literature, cost information plays a significant role in enhancing the firms' ability to align the appropriate strategic planning and business administration, which in turn create business value and firm performance. Therefore, cost allocation effectiveness is a critical type of information for the success of a company as it helps managers understand and use information to support the decision making of the firm. The objective of this research is to examine how cost allocation effectiveness which includes product cost accuracy, effective cost control, cost information credibility, and cost reporting usefulness and its effect on cost management efficiency, decision making success, resource usefulness quality, superior operational excellence, outstanding firm performance, and organizational survival. In addition, this research tests the impact of five antecedents (business vision, managerial accounting knowledge, best accounting system, environmental understanding, and competitive intensity) on cost allocation effectiveness. Furthermore, the moderating role of managerial accounting experience and strategic linkage efficiency are also investigated.

This research attempts to extend the literature by using Knowledge-Based View (KBV) of firm theory and the contingency theory. The textile manufacturing industry in Thailand was selected as a sample. The unit of analysis is an organization; also an accounting executive is chosen as the key informant. A mail survey was used to collect the data. The questionnaire was directly sent by post to 1,176 accounting executives of Thai textile manufacturing businesses. The effective response rate was

15.22%. Multiple regression statistic analysis with the Ordinary Least Squares technique was employed for the hypotheses testing.

The results reveal that product cost accuracy positively impacts decision making success. Moreover, effective cost control positively impacts cost management efficiency, decision making success, resource usefulness quality, superior operational excellence, outstanding firm performance, and organizational survival. Similarly, cost information credibility has a positive association with cost management efficiency, and organizational survival. Cost reporting usefulness has a positive association with cost management efficiency. Cost management efficiency shows positive relationships with decision making success. And resource usefulness quality shows positive relationships with decision making success, superior operational excellence, and outstanding firm performance. Superior operational excellence has a positive association with outstanding firm performance. In respect to the influences of the antecedents, this research found that business vision, managerial accounting knowledge, best accounting system, and competitive intensity have positively affected cost allocation effectiveness. For moderating effect, managerial accounting experience is the important factor to encourage the relationships between product cost accuracy - cost management efficiency, and effective cost control - superior operational excellence. Finally, strategic linkage efficiency is the important factor to encourage the relationships between managerial accounting knowledge - effective cost control, and cost reporting usefulness.

This research provides a unique theoretical contribution expanding on previous knowledge and literature of the interacting roles of cost allocation effectiveness and consequences that will support organizational survival. Furthermore, this research contributes to managerial performance by helping managers be aware of the importance of cost information that may lead to the meaning of implementing strategies. Moreover, future research needs to may develop other methods which may be applied in the future such as in-depth interviews; case studies in order to fully understand of this construct measurement and confirm all relationships of this model.

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CHAPTER I

INTRODUCTION

Overview

Nowadays, worlds economic enter to globalization era which totally changes from physical product-based to information-control based. Fund and trading will flow to a country which can maximize wealth of fund owner. This paradigm shifted leads to the intensification competitive to survive in the industry (Porter and Millar, 1985). Under this intensity competitive, business realizes that information is very sensitive. According to the accounting literature, cost information plays a significant role in enhancing the firms' ability to align the appropriate strategic planning and business administrations, which in turn create the business value and firm performance (Chong and Eggleton, 2007). Additional the cost allocation of the firms help to support strategic decisions, control operations and preparation of reports for external parties. Also, cost allocation is important obligations for executives of the firms in deciding to allocate shared costs. So, the firms had a cost of accurate and complete to be used to decide on the selling price. Including cost allocation effectiveness used for the administration to achieve organizational goals. Therefore, understanding the goal of allocating costs became so important that executives must focus and are interested.

According to Horngren et al. (2008) indicate that the cost allocation of supporting strategic decision, control operations and preparation of reports for external parties and has four purposes of cost allocation "predicting the economic effects of strategic and operational control decisions, providing desired motivation to give feedback for performance evaluation, computing income and asset valuations for financial reporting, and justifying the costs or obtain reimbursement". Furthermore, Hrvoje and Drazic (2008) indicate that the objective of allocation of costs helps to determine the cost of the product per unit of production and provided information for decision making. Consequently, purpose of allocation directly affects the evaluation and product profitability at the same time to influence strategic decisions. The significant problem is administrators who do not understand the aim of the cost allocation. Intense

competitive environments, under the operation of most companies, management is responsible for the cost information that is correct to provide better business decisions about strategy and resource allocation. In practice, cost allocation has posed an important problem for management accountants for years. What makes this problematic issue be the controversy about cost allocate; interestingly, cost allocation is still regarded as the prominent problem in cost management. However, cost management strategy relationships between decision making and increases competitive advantage that resulted in the allocation of resources better (Prempree and Ussahawanitchakit, 2012).

Furthermore, Choe (2004) suggested that work experience may moderate the relationship between information and firm performance. Although, the reality that cost allocation has been steadily problems for accounting executives to allocate-related decisions and the harmful effects that may occur when the costs are miscalculated are well known, astonishingly there are few researches about cost allocation effectiveness and its impact on organizational survival. According to Terzioglu, (2012) suggested the paucity of research into cost allocations; more exploratory research is needed to gain better insight into the problem.

Accounting information that influences judgment and decision maker's use for planning, directing, and controlling of the firms (O'Donnell and David, 2000) are useful to support strategic management. Therefore, the appropriate strategy is determined for the organization to focus more on the accounting information. However, traditional cost accounting in the early 20th century faced many of criticism, and it is not enough (Grant, 2001) such as that based on estimates, lacking social accounting, based on estimation and previous data or lack of cooperation of employees. Therefore, cost allocation is important of information to be successful of the company as it will help managers understand of utility costs and other information to support management and achieve its strategic goals (Ilic, Milicevic and Cvetkovic, 2010). The success of cost information is based on shared between agencies, but is also effective in the coordination of the value to the company (Fredericks, 2005). For achievements in competition, companies need to focus on the long-term such as customer loyalty, product quality and advances in manufacturing. Therefore, possession of the best information available is a critical element in achieving and maintaining a strategic

competitive advantage for the organizational survival. This research emphasizes the behavioral and organizational aspects of cost allocation effectiveness which is defined as the achievement to allocate indirect costs, to provide cost information credibility and cost reporting usefulness to support management in order to achieve on organizational goal. Based on prior literature, Dunk (2004) measured the quality of cost information such as accuracy, precision, reliability, completeness, and the relevancy (Goodhue and Tompson, 1995). Additionally, Nicolaou (2002) measured of cost management effectiveness that is a relative to decision needs, including such as timeliness, relevance, completeness, accuracy, aggregation and reliability of cost information. In addition, Joye and Blayney (1990) surveyed the 2096 largest manufacturing companies in Australia and found that the majority (80%) allocated overheads for pricing purposes, cost control (73%) and external reporting (55%), and smaller but substantial minorities allocated overheads for product addition/deletion decisions (24%) and performance evaluation (12%). Based on literature this research focuses on the attribute of quality of cost information that consists of four dimensions, including accuracy, control, credibility, and usefulness of cost allocation effectiveness.

Hence, this research examines four dimensions of cost allocation effectiveness follows: 1) product cost accuracy 2) effective cost control 3) cost information credibility and 4) cost reporting usefulness. Based on the literature, there are a few empirical researches on the cost allocation effectiveness to explain the complete phenomena. Thus, the knowledge-based views theory (KBV) and contingency theory are utilized to enhance our knowledge and emphasize the importance of this research. Consequently, the knowledge-based views theory that is used to explain about of cost allocation effectiveness consequences and its moderators, and the contingency theory describes about antecedents, cost allocation effectiveness and its moderators.

The KBV of firm theory purposes to establish those characteristics of knowledge relevant to the firm. It is also the expansion and fulfillment of the resource-based view that considers organizations are valuable and treat knowledge as a generic resource rather than having special characteristics (Grant, 1996). The literature on the analysis and management of knowledge is widely used in research in the area of cost management (De Luca and Atuahene-Gima, 2007; Siguaw, Simpson and Enz, 2006).

Therefore, the KBV of the firm can help the firm appropriateness of strategies and actions. The KBV points out that knowledge is the basis for competition while knowledge-based theory of the firm considers knowledge as the most strategically significant resources of a firm (Felin and Hesterly, 2007; Nonaka, 1994). Thus, the dimensions of cost allocation effectiveness (product cost accuracy, effective cost control, cost information credibility and cost reporting usefulness) are important knowledge of the firm that will lead to a competitive advantage.

The contingency theory explains that organizational effectiveness is successful by matching organizational characteristics to contingencies (Morton and Hu, 2008). The contingency theory is concerned with the survival of the organization that fits with its environment. The contingency theory posits that there is no one best strategy related to performance (Robles, 2011). Therefore, business vision, managerial accounting knowledge, best accounting system and the condition of environmental understanding, competitive intensity that rather than prior has an effect on firms to generate the cost allocation effectiveness in order to be consistent with both the internal and external environments of the organization based on the contingency theory.

The primary motivation in this research is that despite the fact that it is well known that the allocation of overhead costs has been ongoing issues for account management and the harmful effects that may occur when the costs are calculated incorrectly, surprisingly there is very few research on the cost allocation effectiveness and their impact on competitive advantage (Terzioglu, 2012). Shields and McEwen (1996) reviewed 152 articles published by North American researchers in six leading journals between 1990 and 1997, finding that only 5.3% of the articles dealt with cost allocation. Consistent with Chenhall and Smith (2011) examined 231 papers published by Australian researchers in 10 leading management accounting journals between 1980-2009, and reported that articles on ‘costing’ represented only 4.8% of the total. Finally, Scapens and Bromwich (2010) reviewed articles published by Management Accounting Research Journal during 1990-1999 and 2000-2009, and concluded that cost accounting systems and techniques made up 11% of all topics studied during 1990-1999, but only 4% during 2000-2009. The apparently large decline in academic interest in cost accounting is important, because there is no evidence that cost accounting issues have been resolved in recent years (Terzioglu, 2012).

The population frame of this research is businesses in the textile industry in Thailand. The textile industry has attractive features to study. This industry is focusing on cost information which is an important factor in competitive advantage. Furthermore, textile industry has high global competition; this is because the number of competitors in Asia is increasing (Thailand Textile Institute, 2014). The government and enterprises emphasize increasing competitive advantage in the global market. Therefore, the textile manufacturing business industry is interesting to study and the results are expected to prove that cost allocation effectiveness is a vital factor, increasing the competitive advantage and firm value by creating unique resources.

This research generates the significant study of the literature on cost allocation effectiveness. First, this research expands the theoretical contributions to previous knowledge and the literature of cost allocation effectiveness. Second, the two theories namely, the Knowledge-Based Views (KBV) of a firm theory, and the contingency theory are explained to back up the relationships of the conceptual model in this research. Finally, the antecedents and consequences of cost allocation effectiveness are offered by this research in different ways. Moreover, this research tests these relationships.

Purposes of the Research

The main objective is to examine the effect of cost allocation effectiveness on organizational survival, the specific purpose are as follows:

1. To investigate the impact of each dimension of cost allocation effectiveness on cost management efficiency, decision making success, resource usefulness quality, superior operational excellence, outstanding firm performance, and organizational survival,
2. To examine the relationship between cost management efficiency and decision making success, superior operational excellence, and outstanding firm performance,
3. To explore the influences of resource usefulness quality on decision making success, affect superior operational excellence, and outstanding firm performance,

4. To analyze the relationship between decision making success and superior operational excellence, and outstanding firm performance,

5. To inspect the influences of superior operational excellence on outstanding firm performance, and organizational survival,

6. To test the relationship between outstanding firm performance and organizational survival,

7. To study the relationships between cost allocation effectiveness and its antecedents including business vision, managerial accounting knowledge, best accounting system, environmental understanding and competitive intensity,

8. To inquire the relationships between cost allocation effectiveness and cost management efficiency, decision making success, resource usefulness quality, superior operational excellence, outstanding firm performance, organizational survival, and managerial accounting experience as the moderators of the relationships,

9. To search the relationships between business vision, managerial accounting knowledge, best accounting system, environmental understanding, competitive intensity and each dimension of cost allocation effectiveness and strategic linkage efficiency as the moderators of the relationships.

Research Questions

The main research question of this research is framed as: How does the cost allocation effectiveness affect organizational survival? In addition, the specific research questions are presented as follows:

1. How does each dimension of cost allocation effectiveness influence cost management efficiency, decision making success, resource usefulness quality, superior operational excellence, outstanding firm performance, and organizational survival?

2. How does cost management efficiency affect decision making success, superior operational excellence, and outstanding firm performance?

3. How does resource usefulness quality influence decision making success, superior operational excellence, and outstanding firm performance?

4. How does decision making success affect superior operational excellence, and outstanding firm performance?

5. How does superior operational excellence influence outstanding firm performance, and organizational survival?

6. How does outstanding firm performance affect organizational survival?

7. How do business vision, managerial accounting knowledge, best accounting system, environmental understanding and competitive intensity affect cost allocation effectiveness?

8. How does managerial accounting experience moderate the relationships between cost allocation effectiveness and cost management efficiency, decision making success, resource usefulness quality, superior operational excellence, outstanding firm performance, and organizational survival?

9. How does strategic linkage efficiency moderate the relationships among business vision, managerial accounting knowledge, best accounting system, environmental understanding, competitive intensity and cost allocation effectiveness?

Scope of the Research

This research gives attention to the examination of the impact of cost allocation effectiveness on organizational survival of the textile manufacturing businesses in Thailand through five consequential variables: cost management efficiency, decision making success, resource usefulness quality, superior operational excellence, and outstanding firm performance. The antecedents include five variables: business vision, managerial accounting knowledge, best accounting system, environmental understanding, and competitive intensity. Each antecedent variable is hypothesized to examine its influence on cost allocation effectiveness. In addition, this research needs to study the effects of managerial accounting experience as moderating the relationships between cost allocation effectiveness and consequential. Furthermore, strategic linkage efficiency is hypothesized to test its moderating effect on the relationships between antecedents and cost allocation effectiveness.

Cost allocation is part of an organization's cost management system, and has four major aims: strategic decisions, performance evaluation, financial reporting, and justify the costs (Horngren, Datar and Foster, 2008). That cost allocation effectiveness as part of cost management effectiveness. Hence, the cost allocation effectiveness refers

to the achievement of an organization to allocate indirect costs, to provide cost information accuracy, reliability, completeness and cost reporting usefulness to support management in order to achieve organizational goals. Cost allocation effectiveness comprises four dimensions: (1) product cost accuracy, (2) effective cost control, (3) cost information credibility, and (4) cost reporting usefulness. Cost calculation accuracy involves the cost calculation procedure which assures that the cost information is error-free and the process of cost calculation is reliable. Hence, product cost accuracy refers to the costs associated with production from a successful cost accounting implementation that can reflect the real cost data that is error-free, and the process of calculation product cost is reliability. Effective cost control refers to the monitoring resource utilization of the organization according to the budget plan to reduce costs. Cost information credibility refers to the neutral, complete and accurate of information to must be a faithful representation of the real-world economic transactions and phenomena. Cost reporting usefulness refers to present information that is relevant to the problem being considered in decision making, planning, controlling and operating to increase performance. The four dimensions of cost allocation effectiveness that are hypothesized relate to product cost accuracy, effective cost control, cost information credibility, and cost reporting usefulness.

Five consequences of cost allocation effectiveness include cost management efficiency, decision making success, resource usefulness quality, superior operational excellence, and outstanding firm performance. Cost management efficiency is defined as achievement of planning, coordinating and controlling of cost systems for decision making and sustainable competitive advantage. Resource usefulness quality refers to the resource usage toward minimizing the resources on economizing, including the efficient use of shared resources. Decision making success refers to decision processes of a firm to choose activities from various alternatives that are more prominent than competitors based on cost information. Superior operational excellence refers to successful implementation to support operational risk mitigation, enhancement of quality, and timeliness of day-to-day activities with minimum cost and superior competitor. Outstanding firm performance as the operational outcome shows the performance of the firm both financial and non-financial continuously over the long term and predominate competitor. Organizational survival is defined as the firm's perception of the sustainable

development in two firm performance views is social and environmental; to continuously increase its ability to manage.

This research needs to explore the antecedents of cost allocation effectiveness that comprises five variables: (1) business vision, (2) managerial accounting knowledge, (3) best accounting system, (4) environmental understanding, and (5) competitive intensity. Business vision refers to the goals and direction of firms are concerning the fundamental objectives and strategic direction which organizes activities that can follow policies, regulations, and principles of firms in the future focusing on maximizing firm value in the long run. Managerial accounting knowledge refers to the development of accountants' capability, attendance in training, using advanced techniques, and accounting initiative for providing management accounting information for planning, coordinating and controlling. Best accounting system refers to a suitable management accounting processes that are continuous improvement and development to obtain quality information consisting of reliability, relevance and timeliness. Environmental understanding is defined as the ability of the firms to perception of changes in a set of political, economic and social that is largely outside the control and influence of a business. Competitive Intensity is defined as the degree of competition faced by firms within their industry such as complexity, uncertainty and risk.

It is proposed that managerial accounting experience as moderating the relationships between cost allocation effectiveness and consequential. Managerial accounting experience is defined as the accounting departments' accumulated skills associated with cost management and a business role that employs their skills to improve managerial accounting practices. In addition, strategic linkage efficiency, which refers to the ability of the firms to adopt of cost management to mobilize and deploy cost information explicitly to business strategy and to the competitive context in which value is created, is predicted as the moderator that may affect the relationships between antecedents and cost allocation effectiveness.

The conceptual framework of this research is drawn from the Knowledge-Based Views (KBV) of firm theory and the contingency theory. Firstly, the Knowledge-Based Views (KBV) of firm considers knowledge as the most important asset the firm's strategy that is often difficult to imitate, is complex of knowledge, and is among the companies that are the key factors of a sustainable competitive advantage leading to

superior performance (Teece et al., 1997). The KBV of firm theory purposes of the appearance of knowledge related to the company. It is also the expansion and fulfillment of the resource-based view that considers organizations are valuable and treat knowledge as a generic resource rather than having special characteristics (Grant, 1996). This knowledge is embedded in such organizations as corporate culture, policies, daily routine, information, systems and employees. Resource-based views the importance of knowledge in companies that cause a competitive advantage (Siguaw, Simpson and Enz, 2006). Therefore, the KBV can help the firm with appropriate strategies and actions.

Finally, the contingency theory which is theory offers the organizational structure is a function of context, the same time by both internal and external environments with factors of organization (Anderson and Lenen, 1999). The organizational structure to include management accounting techniques such as cost allocation, evaluate performance and cost management, this can improve performance (Ginzberge, 1980). Similarly, the organizational structure is composed of a variety of both internal and external context factors. In this study use the contingency theory is applied to describe the phenomenon the antecedents of strategic cost management. Rather, it is suggested that the effectiveness of cost management strategy is based on the ability to learn from the changes in the external environment and internal factors (Pavlatos and Paggios, 2009). In addition, contingency theory to compare in terms of the factors influencing the strategic cost management.

The population frame of this research is 1,395 businesses in the textile manufacturing business in Thailand. The textile industry has attractive features to study. This industry is important to Thailand's overall economy due to generating the other business segments such as textile fashion design and clothing. Furthermore, textile industry has high global competition (Thailand Textile Institute, 2014). Therefore, the textile manufacturing business industry is interesting to study and the results are expected to prove that cost allocation effectiveness is a vital factor, increasing the competitive advantage and organizational survival. The instrument of data collection is a questionnaire mailed directly to the key informants who are the accounting executives of Thai textile firms. To test the hypotheses, multiple regression analysis will be used.

In conclusion, the scope of this research consists of three major parts. The first is to examine the relationships between cost allocation effectiveness and cost allocation effectiveness outcomes. The second examines the influence of cost allocation effectiveness outcomes on organization survival. The third examines the relationship between cost allocation effectiveness and the antecedents via strategic linkage efficiency and managerial accounting experience as a moderator. There are two theories explaining the phenomena in the research, namely, the knowledge-based theory of the firm and the contingency theory.

Organization of the Dissertation

This research will be organized into five chapters. Chapter one presents an overview of the research, the purposes of the research, research questions, the scope of the research, and organization of the dissertation. Chapter two reviews the relevant literature on cost allocation effectiveness, theoretical foundations, the relationships among the different variables, and develops the related hypotheses for testing. Chapter three explains the research methods, including the sample selection and the data collection procedure, the variable measurements of each construct, the instrumental verification, the statistics' equations to test the hypotheses, the table of definitions, and the operational variables of the constructs. Chapter four exhibits the empirical results and the discussion, explains previous studies in addition to the empirically results of this empirical research and additional analysis. Finally, chapter five proposes the summary of results, the theoretical and managerial contributions, the limitations, and the future research directions.

CHAPTER II

LITERATURE REVIEW AND CONCEPTUAL FRAMEWORK

The previous chapter gives an overview of cost allocation effectiveness with the research objectives, the research questions, and the scope of the research. This chapter is organized into three sections. The first section introduces theories underpinning the main construction of cost allocation effectiveness that is identified by the Knowledge-Based Views (KBV) of firm theory and the contingency theory. The second section provides a literature review and hypotheses development which is used to formalize the theoretical arguments on the relationships among the constructs in the conceptual model. The final section presents the summary of hypotheses relationships and their descriptions.

Theoretical Foundations

To clearly understand the relationships among all constructs, both the Knowledge-Based Views (KBV) of firm theory and the contingency theory are applied to explain why some firms adopt cost allocation effectiveness. This research attempts to identify key components of cost allocation effectiveness, and investigate the relationships between the antecedents and the consequences of cost allocation effectiveness. An earlier overview of the literature on the role of the antecedents and the consequential factors of cost allocation effectiveness is drawn, each of which is detailed as follows.

The Knowledge-Based View (KBV) of Firm Theory

The Knowledge-based theory of the firm is an expansion and fulfillment of the resource-based view (RBV) of the firm because the knowledge-based theory of the firm considers that organizations are valuable and heterogeneous entities loaded with knowledge (Grant, 1996). Moreover, RBV recognizes the critical role of knowledge in firms with a competitive advantage. Especially, RBV is considered knowledge as a general resource rather than as a special appearance. Therefore, did not see the differences between different types. Summary, RBV suggests that knowledge is

fundamental for competition while the knowledge-based theory of the firm knowledge is considered a strategically important resource of the organization (Conner and Prahalad, 1996).

The knowledge-based theory of the firm considers knowledge as a resource with a focus on the most strategic of companies is usually difficult to imitate and socially complex. In addition, knowledge and the ability to differentiate between companies that is a key to sustainable competitive advantage and leads to the survival of the organization (Teece, Pisano and Shuen, 1997). The knowledge-based theory of the firm also confirmed that the development of knowledge and its use may have an advantage in the competition truly sustainable (King and Zeithaml, 2003; Martin and Salomon, 2003). The knowledge-based objective was treated more than normal profit by the continuing discovery of new knowledge or solves a new way of combining unique of existing knowledge. Knowledge or capability refers to the ability of the company to convert efficiency of inputs that lead to valuable outputs (Nickerson and Zenger, 2004). Additionally, the state of knowledge of the company's advanced capabilities through the development of new knowledge such as identifying the problem and discovering a solution that have value or by absorbing the Knowledge that exists outside the company. Therefore, the knowledge-based theory of the firm is embedded and implemented through multiple divisions, including culture and characteristics of the firm, policy and employees. This perspective was first suggested by Penrose (1959) and later extended by other researchers (Wernerfelt, 1984; Barney, 1991; Conner, 1991).

Interestingly, the knowledge-based theory of the firm is widely used in research; for example, it is used in the area of management (Martin and Salomon,2003; Siguaw, Simpson and Enz, 2006) in the area of marketing (De Luca and Atuahene-Gima, 2007) and in the area of accounting and auditing (Brocheler, Maijoor and Witteloostuijn, 2004; Hui and Fatt, 2007). Previous research explains that the knowledge-based theory of the firm defines its ability to continuously develop new resources or a combination of resources and ultimately has been a sustainable competitive advantage over its competitors (Nahapiet and Ghoshal, 1998). Likewise, they potentially have great performance implications because they increase the ability to discover and exploit new opportunities (Alavi and Leidner, 2001; Wiklund and Shepherd, 2005). Therefore, the knowledge-based theory of the firm can help the firm

predict the nature of potential changes in the business environment and the appropriateness of strategies and actions (Cohen and Levinthal, 1990). Addition, the knowledge is collected and expressed in a variety of styles. Such as books, manuals, information and reporting, which makes it easy access (Nonaka and Takeuchi, 1995).

In this research, the knowledge-based theory of the firm is applied to clarify the fact that cost allocation effectiveness is the crucial knowledge of the firm which creates competitive advantage and leads to organizational survival. This is because cost allocation effectiveness is a knowledge that is the significant resources in strategic of a firm, and establishes the core of competitive advantage and leads to organizational survival (Teece, Pisano and Shuen, 1997; Hitt, Ireland and Hoskisson, 2000). Thus, the dimensions of cost allocation effectiveness (product cost accuracy, effective cost control, cost information credibility and cost reporting usefulness) and the consequence and the moderator namely, managerial accounting experience are applied to clarify the fact that cost allocation effectiveness is crucial knowledge of the firm. Cost allocation effectiveness is able to continually develop resources or combinations of resources and in return, gains a competitive advantage such as cost management efficiency, decision making success, resource usefulness quality, superior operational excellence and outstanding firm performance, which ultimately lead to organizational survival.

The contingency theory

The contingency theory as the framework of the package depends on the control of potential as uncontrollable factors and objectives of the company (Ittner and Larcker, 2001). The contingency theory explains external factors restraining the performance of structure or strategy constructs (Homburg, Workman and Krohmer, 1999). The contingency theory, from a functionalist perspective, is explained by Chenhall (2003) under the assumption that the management control system is adapted to support managers to accomplish organizational goals; thus, the appropriate management control system design will be affected by their operating context. Moreover, Fredericks (2005) reviews the contingency literature and finds that the contingency scholars (Duncan, 1972; Miles and Snow, 1978) define contingency as firm performance which is a function of the congruence between a firm and its environment, strategy, and structure. Furthermore, contingency is a fit between the firms and their operating environment that influences firm performance. Therefore, contingency refers to the

association of the independent variable or the contingency factor with the dependent outcomes (Umanath, 2003). The contingency theory insists that there is a relationship between the organizational structure and a situation, and this relationship has an impact on organizational effectiveness (Kaplan and Mackey, 1992). Thus, the organizational structure depends on the situation, and performance of an organization depends on the fit between its structure and other contextual variables (Gong and Tse, 2009).

The contingency approach to management accounting has suggested that the appropriate accounting system depends on the particular situation and the effectiveness of accounting system design which is based on a firm's ability to adapt to internal and external circumstance changes (Haldma and Laats, 2002). The internal contingency factors including organizational size, technology, and firm's strategy have been investigated in previous research (Chenhall and Morris, 1995). The review of the research of Haldma and Laats (2002) finds that the larger firm needs the greater sophisticated controls and more sophisticated budgets. Firms with high technological production such as more standardized and automated process technologies have highly developed process controls, high budget use, and high budgetary controls. Furthermore, organizational strategy is studied in the management accounting area by focusing on identifying the appropriate management accounting practice for a specific organizational strategy (Gong and Tse, 2009).

In prior contingency-based management accounting research, the external environment and culture are the foremost factors that have been examined (O'Connor, 1995). The external environment is investigated including uncertainty, turbulence, hostility, diversity and complexity (Gong and Tse, 2009). Uncertainty has an impact on organizational structure, performance evaluation, and planning and budgetary control. Moreover, competitive intensity forces firms to increase the importance of formal control and sophisticated accounting. Culture is one contingency factor which can be categorized into national culture and organizational culture and interrelated with each other, whereby key features of organizational culture derives from national culture (Chenhall, 2003; Gong and Tse, 2009). Organizational culture includes a set of values, beliefs, custom, principles and way of thinking that its members have in common (Ebrahimpour, Zahed and Sepehri, 2011). The definition of organizational culture is defined by Hofstede (1991) and Pratt and Beaulieu (1992) as the pattern of practices or

behaviors developed from shared values in the organization which manifest cultural membership (O'Connor, 1995). In addition, organizational culture is a facilitation and stimulation factor with both a direct and indirect effect on employees' behavior such as creativity and learning (Ebrahimpour, Zahed, and Sepehri, 2011).

The contingency theory relates to the organization's design and systems to fit the event that has changed over time. Contingency theory explains there is no best way to organize a firm, to lead a firm, or to make decisions so that an organization which is effective in some situations may not be successful in others. Importantly, the optimal action is contingent or dependent on the internal and external situation (Fiedler, 1964). The contingency theory was presented in its most complete form in Ayman, Chemersand Fiedler (1995) explains that organizational effectiveness is achieved by matching organizational characteristics and environment (Morton and Hu, 2008). The well-established contingency theory is concerned with the relationships between endogenous and exogenous contextual factors, which in turn influence competitive strategy. In the end, this influences performance via the intervening variable of organizational structure (Luther and Longden, 2001). The contingency theory has been a popular theoretical framework in accounting research (Cinquini and Tenucci, 2010; Shank and Govindarajan, 1992), such as in management accounting, auditing, accounting information systems and managerial accounting. This theory is especially, popular in the research on cost allocation.

In this research, contingency theory is applied to describe the phenomenon the antecedents of cost allocation effectiveness. Rather, it is suggested that the effectiveness of cost allocation is based on the ability to learn from the changes in the external environment and internal factors (Pavlators and Paggios, 2009). Thus, the antecedent effects of the external factors (environmental understanding and competitive intensity) and the internal factors (business vision, managerial accounting knowledge, best accounting system and strategic linkage efficiency) on cost allocation effectiveness. Furthermore, cost allocation effectiveness is set in part of the effective organizational structure that influences performance. Therefore, cost allocation effectiveness is influenced by appropriate internal and external factors.

In conclusion, the Knowledge-Based View (KBV) of firm theory is applied to explain the dimensions of cost allocation effectiveness (product cost accuracy, effective cost control, cost information credibility and cost reporting usefulness), its consequences (cost management efficiency, decision making success, resource usefulness quality, superior operational excellence, outstanding firm performance and organizational survival) and its moderator (managerial accounting experience) while the contingency theory explains the antecedents of cost allocation effectiveness (business vision, managerial accounting knowledge, best accounting system, strategic linkage efficiency, environmental understanding and competitive intensity) and cost allocation effectiveness. These theories illustrate the relationships among cost allocation effectiveness and its antecedents and consequences as shown in Figure 1. The next section elaborates on the literature review and the hypotheses of cost allocation effectiveness which are discussed below.

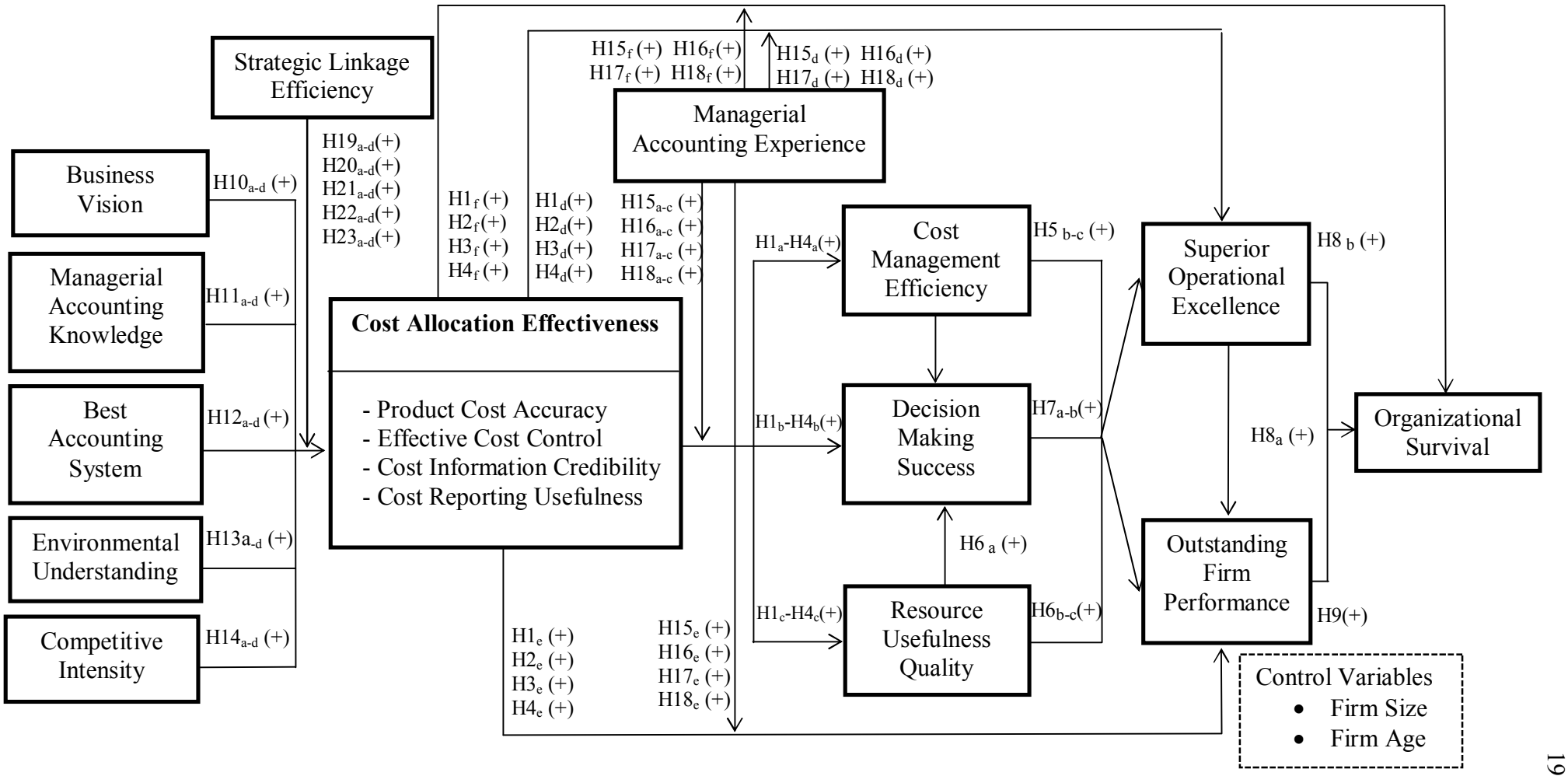
Relevant Literature Review and Research Hypotheses Development

According to the theoretical framework, the probable relationships among several constructs are visible. This research proposes a conceptual model for empirically investigating the topic "Cost Allocation Effectiveness and Organizational Survival: An Empirical Assessment of Textile Manufacturing Businesses in Thailand" as shown in the Figure 1. This conceptual model posits cost allocation effectiveness as the independent variable, while firm performance is the dependent variable. In addition, there are five antecedents of cost allocation effectiveness, which are comprised of business vision, managerial accounting knowledge, best accounting system, environmental understanding, and competitive intensity. Cost management efficiency, resource usefulness quality, decision making success, superior operational excellence, outstanding firm performance and organizational survival act as the cost allocation effectiveness consequences; whereas the moderating variables are managerial accounting experience and strategic linkage efficiency.

Moreover, the moderating variable is managerial accounting experience which proposes to have a positive effect on the relationships among each dimension of cost allocation effectiveness and cost allocation effectiveness consequences (cost

management efficiency, resource usefulness quality, decision making success, superior operational excellence, outstanding firm performance and organizational survival). Strategic linkage efficiency also proposes to test the effect of business vision, managerial accounting knowledge, best accounting system, environmental understanding, competitive intensity and each dimension of cost allocation effectiveness. The full conceptual model is illustrated in Figure 1.

Figure 1 Conceptual Model of Cost Allocation Effectiveness and Organizational Survival: An Assessment of Textile Manufacturing Businesses in Thailand



Cost Allocation Effectiveness (CAE)

The cost calculation and evaluation of asset the cost of the product is correct and proves the accuracy of cost as a tool in the market for competitive pricing in the business world. When the cost may not be the target of an organization it may cause problems with managers who cannot know the cost and profitability analysis of the real product. Furthermore, it allows evaluating the performance of each department that lacks fairness and conflicts between managers in each department. Requesting cost allocation is an important obligation of the executive in deciding to allocate joint costs shared between departments the total cost is the cost to make for accurate and complete information which can be used in the decision as well as can be used for the administration to achieve efficiency and effectiveness. Therefore, the cost allocation effectiveness will support effective cost management and is crucial for obtaining accurate data for use in strategic planning and creating competitive advantage to achieve goals and be useful for managerial decisions.

Cost allocation has the assignment of indirect costs for a particular cost object with the aim of strategic decisions (e.g., pricing, product mix, customer mix), motivating managers, providing feedback for performance evaluation, inventory and income valuation, and justifying the costs or obtain reimbursement (Horngren, Datar and Foster, 2008). A central aim of strategic management is to help organizations adapt and respond to environmental changes which tend to deal with decisions that affect the long-term future of the organization. Hence, accounting information plays an important role in determining the most appropriate strategic directions for the organization, but traditional cost management during the 20th century faced many criticisms and had inadequate information (Grant, 2001). Therefore, cost allocation is critical to the success of a company by helping managers understand and use the cost and other information to support the management of the firm not only for decision making in operations but also it is beneficial to the achievement of its strategic goals (Milicevic and Cvetkovic, 2010). Additionally, cost information's successful use depends not only on sharing across departments but also on its effective coordination which brings value to the firms and maximizes profits (Backstrom and Lind, 2005; Fredricks, 2005).

The cost allocation process typically consists of: (a) definition of cost objects, (b) accumulation of allocable costs, (c) determination of allocation bases, and

(d) the actual allocation to cost objects (Rossing and Rohde, 2010). Top management allocates costs to influence the behavior of managers to take action in the best interests of the company as a whole (Ramadan, 1989). However, some past studies revealed that cost allocation effectiveness is not financial performance. For example, Rattanaphaphtham and Ussahawanitchakit (2010) suggest that cost allocation effectiveness, namely ABC effectiveness was not financial performance. However, recent cost allocation is understood in different ways in the literature. Below is a summary of the empirical studies of cost allocation as presented in Table 1.

Table 1 Summary of Key Literature Reviews on Cost Allocation

Studies	**Findings**
Magee (1988)	This research provides some insights into the implications of agency theory for allocation of the cost of central resources used by the agent. When agents have private information about the benefits of significant resources, it is shown that the function compensation has to be the best resource as an argument.
Ramadan (1989)	This research was to determine whether the top management of the company recognized the allocation of central costs for the purpose of evaluating performance. The empirical evidence shows that senior management, allocating costs to influence the behavior of executives who are operational in the best interest of companies as a whole.
Whang (1989)	A game-theoretic model is used to analyze cost allocation and it is found that the allocation method is a full-information-efficient rule achieving optimality both in the acquisition and allocation decision.

Table 1 (Continued)

Studies	Findings
Arcelus et al. (1997)	The allocating costs are impacting on decisions making of manager. Therefore, it is important that the allocation issue was placed squarely in the context of the objectives of those companies who created the need for a specific allocation. This research was focused on the debate about how to allocate indirect costs to determine which is best suited to the specific needs for cost information. It is shown that all the existing plan allocation may be shown in the general equation flexible enough to be adapted to the needs of its intended decision; and the conditions of game theory, for personal reasons.
Krumwiede (1998)	This research suggests the organizational factors: top management support, non-accounting ownership, and implementation training, usefulness of information, information technology existence, less task uncertainty and larger organizations are more likely to adopt ABC.
Hoque (2000)	The activity-base costing allocation is negatively associated with just-in-time production system using while positively related with increased automation manufacturing system implementation.
Brierley, Cowton, and Drury (2001).	Reports the findings of a pilot survey into how product costs are calculated and how they are used in decision making in manufacturing industry in the UK. The survey examines how many accounting systems firms use, blanket overhead rates in product costing; the bases used to calculate overhead rates; the application of product costs in decision making; and profitability maps. The results show that a variety of methods are used to calculate product costs and that they are used to a significant extent in decision making.

Table 1 (Continued)

Studies	Findings
Drury and El-Shishini (2005)	Research findings on the application of controllability principle and measurement of the divisional performance in the UK companies. The main finding was that most companies do apply the controllability principle in some situations but not in others. Further, the majority of companies did not use identical measures to evaluate performance.
Pillai (2007)	This article evaluates the company's cost of services and how to allocate the costs involved and the impact on pricing strategies that appeared in revenue or market share, profitability and customer satisfaction. We will discuss how to allocate the cost of which will be useful in conjunction with other marketing tools to develop the pricing structure for the services of the company against the backdrop of market conditions, dynamic and with the goal of increasing.
Lawson et al. (2009)	The characteristics of best practice include determining cost information for wide variety of dimensions, using activity-base costing to help accurately allocate the indirect cost and to better understanding resource consumption and critical activity costs, and using cost accuracy to support business decisions.
Rossing and Rohde (2010)	Implementation of transfer pricing tax compliance increases the number of changes in the cost of system design allocation. It shows that the tax rules are the factors which may occur that affect the cost allocation cost.

Table 1 (Continued)

Studies	Findings
Audy, Amours and Rousseau (2011)	In this paper is presented and tested in a case study involving four companies furnished the logistics that allow interoperability of transport. Also address the important problem of sharing cost savings, especially on the different needs of the individual companies working together to save costs. To do so, we propose a new cost allocation method that is validated through a case study. Analysis feelings and details about the actual completion of the case study discussions.
Terzioglu (2012)	The research reported in this article suggests that the primacy of the arbitrary allocation of costs will be kept and the manager does not ensure the accuracy of the charges and their concern. Problems arising from the allocation of costs are incorrect.

The allocation of costs as part of the management costs of the organization and has four main objectives; to predict the economic impact of strategic decisions and operational control, to provide incentives that would like to provide feedback for evaluation of performance, to calculation of income and asset valuations for financial reporting, and to demonstrate the cost or get a refund (Horngren, Datar and Foster, 2008). Two key outcomes that can be expected from allocating costs are better economic decisions and a higher level of managerial motivation (Snyder and Davenport, 1997).

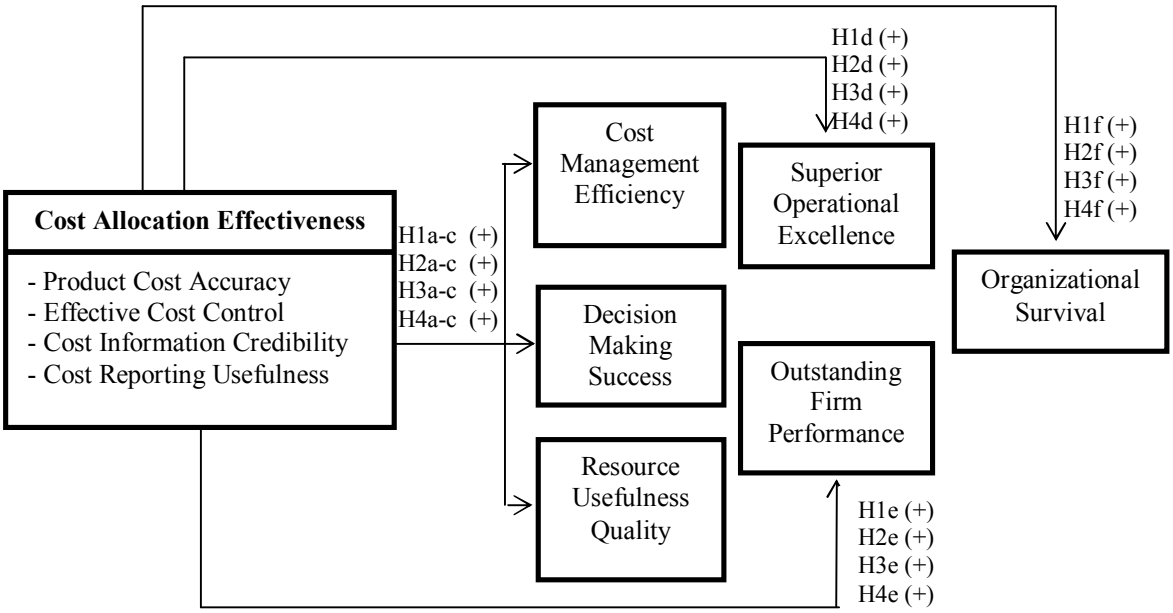
Cost allocation effectiveness is a key element of this research. The term "effectiveness" from the literature refers to have been related to an organization's ability to transform inputs to desired outputs and to achieve an organization's goals and objectives (Gautam and Batra, 2007). The usefulness of cost allocation effectiveness is that it is a device for controlling and planning (Zimmerman, 1979). Cost effectiveness of the allocation is valuable information if it provides additional information for contractual purposes and cost allocation effectiveness which can serve a coordination purpose when multiple agents have correlated private information (Rajan, 1992). Although, cost allocation effectiveness is useful for supporting decision making, it may

not impact on performance. Consciously Hussain, Gunaskearn and Laitiner (1998) suggest that cost allocation effectiveness has difficulties in the behavioral aspects of cost allocation. However, Kee (2004) stressed that the superiority of cost allocation effectiveness, relative to alternative cost systems, is useful for supporting operational and strategic decisions.

Thus, the term cost allocation and effectiveness are integrated into the definition of cost allocation effectiveness. In that sense, cost allocation effectiveness in this research is defined as the achievement of an organization to allocate indirect costs, to provide cost information accuracy, reliability, completeness and cost reporting usefulness to support management in order to achieve organizational goals (Dunk, 2004; Nicolaou, 2002; Pizzini, 2006). Cost allocation effectiveness is the core construct of this research. This research develops a construct of cost allocation effectiveness and its measurement and attempts to define how cost allocation and effectiveness affects cost management efficiency, decision making success, resource usefulness quality, superior operational excellence, outstanding firm performance and organizational survival. In addition, this research also explains how the antecedents influence cost allocation effectiveness.

However, this research proposes a more detailed discussion of the four distinctive dimensions of cost allocation effectiveness which are based on the Knowledge-Based Views (KBV) of firm theory. The four dimensions comprise product cost accuracy, effective cost control, cost information credibility, and cost reporting usefulness. The effects of cost management efficiency, resource usefulness quality, decision making success, superior operational excellence, outstanding firm performance and organizational survival and its consequences are presented in Figure 2.

Figure 2 The Impact of Cost Allocation Effectiveness on Its Consequences



The four dimensions are comprised of product cost accuracy, effective cost control, cost information credibility, and cost reporting usefulness. The following is a more detailed discussion of the constructs in this research as provided below.

Product Cost Accuracy (PCA)

Product cost accuracy refers to the costs associated with production from a successful cost accounting implementation that can reflect the real cost data that is error-free, and the process of calculation product cost is reliability. As Worthy (1987) pointed out accurate product costing is critical for product pricing, product introduction and product emphasis especially where multiple products are involved. Changes in the competitive landscape and increased global competition necessitate accurate product costing (Cooper, 1988), but achieving accurate product costs are difficult (Lamminmaki and Drury, 2001). Although management accountants' primary function is to provide timely and accurate information to management, the provision of inaccurate cost allocation distorts product costing, which in turn leads to incorrect product pricing and causes a destructive impact on competitiveness and income. A sophisticated cost management system helps the better management of resources, and increases competitive advantage in terms of costs, quality and firm performance (Kaplan and Cooper, 1998). Thus, cost information accuracy and creditability are the primary

weapons that will ensure corporate survival in the competitive environment (Compton, 1994). Accurate product costs can be built from accurate records compilation cost data by appropriate cost accounting methods, allocated factory overhead by accurate and appropriate criteria (i.e. Activity-based cost allocation method) calculation product cost by using real and a complete cost data, and careful process of calculating the product cost (Pizzini, 2006).

For strategic costing, the chief executive should focus on the allocation of cost to cost accuracy and costing efficiency (Buaphaun and Ussahawanitchakit, 2013). Accordingly, the objective is to report product costs; that is, as accurately as possible to capture the resources that are consumed in the manufacture of products (Cooper and Slagmulder, 1998). Lamminmaki and Drury (2001) indicated that a critical dimension of the operation cost of success is the correct product free of charge at the cost of accuracy, which is important for practitioners account. Such as a manager may want to know that the information provided by the system of cost them properly so that they are able to assess the uncertainty of the decision they make based on this information (Chan and Lee, 2003). Accurate product cost is the attributes of cost information for decision making that cost management systems should provide for the means to develop reasonably accurate product costs (Tontiset and Ussahawanitchakit, 2009).

Advance cost accounting management, including activities based costing (ABC) that can increase the cost of the profit data to assist managers in understanding and evaluating the use of resources across the value chain to deliver strategic results (Anand, 2004; Byrne and Stower, 2008). For financial reporting purposes, all necessary costs of the system is that it achieves the appropriate allocation of costs between inventory and cost of goods sold (Cooper and Kaplan, 1992). The accuracy of the product / service costs helps managers to understand the use of resources across the value chain to deliver strategic results (Rattanaphaphtham and Ussahawanitchakit, 2010). The success of this goal involves the correct allocation of costs over time.

From the discussion above, this research expects that product cost accuracy is a distinctive dimension of cost allocation effectiveness which seems to be highly important in uncovering the effectiveness of cost allocation and contributes to strategic management superiority. Taking all the aforementioned into account, this research formulates the following hypotheses:

Hypothesis 1a: Product cost accuracy will have a positive influence on cost management efficiency.

Hypothesis 1b: Product cost accuracy will have a positive influence on decision making success.

Hypothesis 1c: Product cost accuracy will have a positive influence on resource usefulness quality.

Hypothesis 1d: Product cost accuracy will have a positive influence on superior operational excellence.

Hypothesis 1e: Product cost accuracy will have a positive influence on outstanding firm performance.

Hypothesis 1f: Product cost accuracy will have a positive influence on organizational survival.

Effective Cost Control (ECC)

Joye and Blayney (1990) surveyed the 2,096 largest manufacturing companies in Australia and found that the majority allocated overhead for cost control. Many authors (Bhimani and Pigott 1992; Innes and Mitchell 1991; Krumwiede and Roth, 1997) also claim that the costs are useful for measuring performance, cost control and strategic decision making. Furthermore, results from several studies (Bailey, 1991; Adler, Everett and Waldron, 2000) show that cost allocation effectiveness can help companies with respect to cost reduction and improved profitability. Booth and Giacobbe (1998), the allocation in manufacturing industry in Australia, found that a significant benefit to adopters of activities based costing (ABC) received from the operation of the ABC which has more improvements, cost control and cost management. An analysis of the ABC will lead to opportunities to streamline operations and increase profits (Kaplan and Mackey, 1992).

Since the cost allocation system is related to behavior, the systems themselves become a direct mechanism of control and mechanism. It has often been stated that one of the likely explanations for the prevalence of cost allocation within the organization is motivation and control (Morse and Zimmerman, 1997) and that cost allocation can be used to motivate managers to consume less or more of the company's resources (Horngren, Datar and Foster, 2008).

Researchers such as Drury and El-Shishini (2005), Eccles (1985), and Zimmermann (1979) have addressed issues relating to the control and motivational aspects of various cost allocation schemes. They have identified situations where cost allocation can be used to cause a manager to act in the firm's best interest as well as for his or her own interest. According to Kaplan and Atkinson (1989) the primary objectives of allocating indirect costs are the motivation of employees and the provision of signals for resource allocation.

Cost allocations are useful devices for controlling and motivating managers (Zimmerman, 1979). In this research, effective cost control refers to the monitoring resource utilization of the organization according to the budget plan to reduce costs. A questionnaire-based survey carried out by Brierley, Cowton and Drury (2006), revealed that product cost information was the least important element in making decisions on selling prices, make-or-buy, cost reduction, product design, evaluating new production processes and product discontinuation.

In summary, there are many reasons for effective cost control such as reducing costs, improving understanding of the suppliers' cost structures, improving internal cost management, supporting the operational cost effectiveness by removing barriers between departments, directing organizations towards customers, improving cost monitoring, and increasing cost accountability. Taking all the aforementioned into account, this research formulates the following hypotheses:

Hypothesis 2a: Effective cost control will have a positive influence on cost management efficiency.

Hypothesis 2b: Effective cost control will have a positive influence on decision making success.

Hypothesis 2c: Effective cost control will have a positive influence on resource usefulness quality.

Hypothesis 2d: Effective cost control will have a positive influence on superior operational excellence.

Hypothesis 2e: Effective cost control will have a positive influence on outstanding firm performance.

Hypothesis 2f: Effective cost control will have a positive influence on organizational survival.

Cost Information Credibility (CIC)

Cost information credibility refers to the neutral, complete and accurate of information to must be a faithful representation of the real-world economic transactions and phenomena (Booth and Giacobbe, 1999; Cooper and Kaplan, 1992). Cost information credibility gives managers to identify potential problems and opportunities in time and make better informed and effective decisions. Credibility is a vital characteristic of accounting information that is useful for decision-making (Maines and Wahlen, 2006). Krishnan et al. (2005) explores the ways to assess information reliability in accounting information systems. Their research builds on the accounting and auditing literature. They argued that the credibility of the information is comprised of two major components: the integrity and accuracy.

Maines and Wahlen (2006) explain reliability as the degree to which a piece of accounting information is used in accounting to construct and objectively represent The economic structure is intended to represent and measures to create, without bias or error by using the characteristic it purports to exercise. Indeed, Rattanaphaphtham and Ussahawanitchakit (2010) state that ABC cost information is accurate and reliable in identifying the components of indirect costs more accurately and produces a better understanding of how these products are the costs / service impact the performance of the firm. Frequency of cost reports to help managers to identify potential problems and

opportunities in time and make more informed and effective decisions, which lead to the implementation of better company.

Prempanichnukul and Ussahawanitchakit (2010) indicate that the reliability of accounting information quality should reflect the real economic position of the company and focus on correctness, completeness and neutrality. In previous research Reliability of data to explain the scope of the quality of accounting information management that emphasizes accuracy, completeness neutral comprising data error include the correct information in the report to account executives of neutral and reflect actual transactions (Krishnan et al., 2005; Maines and Wahlen, 2006).

Information reliability is vital to planning and control. For the business management accounting information is used to support the management of data communications, especially recent events and facts in the estimation of the future (Prempree and Ussahawanitchakit, 2012). Managing use of management accounting information to make appropriate decisions and recommendations to plan, control and evaluate the progress of strategic initiatives and achievement of goals. In addition, prior research finds, using reliable accounting information and analytical techniques can help both management programs and business strategies.

Therefore, the effects of cost management efficiency, resource usefulness quality, decision making success, superior operational excellence, outstanding firm performance and organizational survival are its consequences. Taking all the aforementioned into account, this research formulates the following hypotheses:

Hypothesis 3a: Cost information credibility will have a positive influence on cost management efficiency.

Hypothesis 3b: Cost information credibility will have a positive influence on decision making success.

Hypothesis 3c: Cost information credibility will have a positive influence on resource usefulness quality.

Hypothesis 3d: Cost information credibility will have a positive influence on superior operational excellence.

Hypothesis 3e: Cost information credibility will have a positive influence on outstanding firm performance.

Hypothesis 3f: Cost information credibility will have a positive influence on organizational survival.

Cost Reporting Usefulness (CRU)

Cost reporting usefulness refers to present information that is relevant to the problem being considered in decision making, planning, controlling and operating to increase performance (Chenhall and Morris, 1986; Davis, 1989). Information usefulness is defined as an assessment to the extent that the decision maker perceived the benefits of cost information which were received from cost management effectiveness for decision making (Anderson and Lanen, 1999; Kren, 1992). While the account is considered, a major mechanism of organization is essential to management decision-making, effective control of the organization to achieve efficiency in the administration and the economy effectiveness. Prior research previously confirmed that assessment practices can contribute to the success of the company, through benefits of data processing (Abdel-Maksoud et al., 2005). Accounting information usefulness for performance evaluation issue has only a few studies (Hopwood, 1972, Kaplan and Norton, 1992). According to the literature, Pizzini (2006) indicated the proxy of CM effectiveness such as accuracy, completeness, timeliness, and relevance which have an impact on cost information usefulness and firm performance according to Cadez and Guilding (2008) it was found that CM effectiveness impacted on the usefulness of cost data and through to a firm performance.

Additionally, the usefulness of quality cost information is used to translate quality problems to the top management, who are generally more concerned with financial performance (Rahahleh, 2010). It is through the cost management ability to provide relevant information that assists managers to make better decisions (Cohen and Kaimenaki, 2011; McNair, 2007). Moreover, Nicolaou (2000) suggested that the demand

of varied information, different levels of tasks including knowledge, skills and problem-solving ability of users, influence information system efficiency which can reduce the information system's usefulness. Tontiset and Ussahawanitchakit (2009) found that usefulness of data having an effect on organizational competitiveness. Interesting usefulness information and competitiveness of an organization has a relationship with an organization's success.

Moreover, cost reporting is useful in terms of monitoring the activities of the organization such as planning and scheduling of work activities, assignment, objectives and priorities, directing and coordinating the activities, associated with day-to-day operational issues, to evaluate the performance of managers, recognition of non-value added activities, valuation of inventories, analysis of the profitability of customers (Hoque, 2000). Rattanaphaphtham and Ussahawanitchakit (2010) state that cost reporting usefulness is positively related to production process efficiency and product planning proficiency.

However, The effects of cost management efficiency, resource usefulness quality, decision making success, superior operational excellence, outstanding firm performance and organizational survival are its consequences. Taking all the aforementioned into account, this research formulates the following hypotheses:

Hypothesis 4a: Cost reporting usefulness will have a positive influence on cost management efficiency.

Hypothesis 4b: Cost reporting usefulness will have a positive influence on decision making success.

Hypothesis 4c: Cost reporting usefulness will have a positive influence on resource usefulness quality.

Hypothesis 4d: Cost reporting usefulness will have a positive influence on superior operational excellence.

Hypothesis 4e: Cost reporting usefulness will have a positive influence on outstanding firm performance.

Hypothesis 4f: Cost reporting usefulness will have a positive influence on organizational survival.

Cost Management Efficiency (CME)

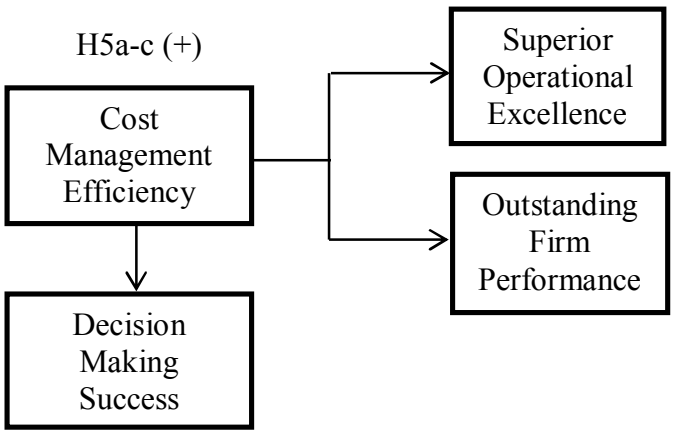
Management cost is one of contemporary management accounting techniques with cost-benefit of the development of the strategic decisions and a sustainable competitive advantage. Cost management focuses on the determining our strategy, overall value chain and a full set of drivers, the cost to the company (Lorenzoni, Shank and Silvi, 1999). Malmi and Brown (2008) suggested that cost management was management accounting technique for planning and controlling which is one aspect of management control systems (MCS) for enhanced firm success. Nicolaou (2002) defines cost management efficiency by the extent to which the system will provide data that meets the requirements that are the result of a specific strategy of manufacturing enterprises are formulated in response to the existence of uncertainty in the environment. Ostrenga (1990) indicated that cost management means focusing on activities and the events, circumstances or conditions that cause or drive these cost consuming activities. For this study, cost management efficiency refers to achievement of planning, coordinating and controlling of cost systems for decision making and sustainable competitive advantage (Robert, 2006).

Cost management efficiency is an important technique for manufacturing companies, it supports strategic decision making and implementation (Swenson, 1995). Addition, it helps increase the demand for increased quality, reduced costs and time of delivery. Based on cost management research, cost management efficiency can improve the quality of decisions, competitive advantage and performance of the company (Cadez and Guilding, 2008; Kennedy and Affleck-Graves, 2001). Swenson (1995) indicated that cost management efficiency supports strategic decision making and implementation, such as procurement, pricing and product mix, profitability, customer product design, and performance measurement. Tontiset and Ussahawanitchakit (2009) found that cost management effectiveness has an effect on corporate competitiveness.

Thus, cost management efficiency also plays an important role in explaining and driving competitive advantage and organizational survival.

As already stated, firms with higher cost management efficiency lead to meet decision making success, make for superior operational excellence, and create outstanding firm performance as presented in Figure 3.

Figure 3 The Effects of Cost Management Efficiency on Decision Making Success, Superior Operational Excellence and Outstanding Firm Performance



Taking all the aforementioned into account, this research formulates the following hypotheses:

Hypothesis 5a: Cost management efficiency will have a positive influence on decision making success.

Hypothesis 5b: Cost management efficiency will have a positive influence on superior operational excellence.

Hypothesis 5c: Cost management efficiency will have a positive influence on outstanding firm performance.

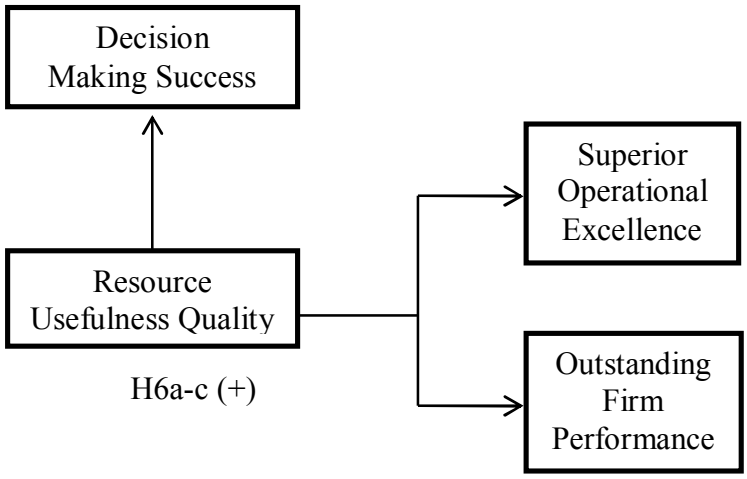
Resource Usefulness Quality

Resource usage quality is a fundamental activity of management and therefore it has long been of interest to management scholars. In contemporary management, strategic management scholars have expressed enormous interest in the resource advantages of the firm (Chaikambang, Ussahawanitchakit and Boonlua, 2012). This view assumes that companies is different group of resource utilization, some of the better and other, perhaps that will increase the capacity of organizations that could allow the company to deploy resources better quality than their competitors. Furthermore, capabilities to allocate resources is the company's ability to analyze the needs of the resources and the allocation of resources to individual agencies to achieve the employment target resources effectively (Hanpuwadal and Ussahawanitchakit, 2010). Prior research, indicates that resource usefulness quality assessment has a significant positive effect on operational excellence outstanding, decision making advantage, and valuable information specialization (Chaikambang, Ussahawanitchakit and Boonlua, 2012).

When the firm faces intense competition over time, resource utilization and efficiency improve performance directly within the organization and this becomes the crucial factor to enforce the superior position in the marketplace over the rivals, and then it gives the financial performance. Therefore, firms with superior resources are able to produce more cost effective and enhance customer satisfaction, and therefore goal achievement. Thus, resource usefulness quality is the crucial factor for a firm which managers give close attention in regards to operations. Hence, the most important thing for firms is to make efficient use of those different advantages such as the resource usefulness quality of the firm that will enhance the value of the firm (Fu, 2007). Likewise, it effects that resource usefulness quality is a key success factor for competitive advantage and becomes more significant in the operation of the company (O' Donnell and Jeong, 2000). Therefore, resource usefulness quality is defined as the resource usage toward minimizing the resources on economizing, including the efficient use of shared resources (Balkin, Markman, and Gomez-Meja, 2000).

As already mentioned, firms with higher resource usefulness quality tend to meet decision making success, make superior operational excellence, and create outstanding firm performance as presented in Figure 4.

Figure 4 The Effects of Resource Usefulness Quality on Decision Making Success, Superior Operational Excellence and Outstanding Firm Performance



Taking all the aforementioned into account, this research formulates the following hypotheses:

Hypothesis 6a: Resource usefulness quality will have a positive influence on decision making success.

Hypothesis 6b: Resource usefulness quality will have a positive influence on superior operational excellence.

Hypothesis 6c: Resource usefulness quality will have a positive influence on outstanding firm performance.

Decision Making Success (DMS)

Decision making is also one of the key important activities of executives and differences in the decision process can lead to variations in strategic choices and firm performance (Dean and Sharfman, 1996). Decision making is the selection process of a particular alternative for implementation and this process is supported by the evaluation of each alternative to assign quantitative values in consideration of available information about the alternative (Nutt, 1976). The key purpose of managerial

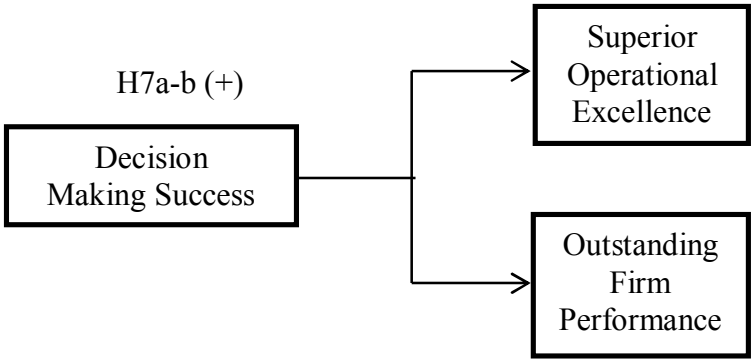
accounting is to establish and report accounting information that is useful for internal management decisions (Rajan and Reichelstein, 2004). However, firms need to seek activities to generate alternative problem solving techniques to provide relevant information. Managers should be cautious in applying their own firm decision making practices to enhance firm value. Furthermore, Chenhall (2003) suggested that decision making could enhance the potential of corporate competency. A successful corporation adopts a different perspective on strategic decision making (Eisenhardt and Martin, 2000). As for the nature of practice, decision making is a very challenging managerial skill, that is to say, organizations must focus on goal achievement setting. The realization of strategic decision making is important for executives who are required to conform to rapidly changing environments (O'Donnell and David, 2000). The decision maker is justifying the decision choices from information quality such as that which is timely, accurate and reliable. The best choice is selected to optimize firm performance.

Cost allocations are made to encourage the appropriate use of resources, outside reimbursement, motivation and decision (Zimmerman, 1979). Most of the extant empirical evidence suggests a positive relationship between strategic decisions and operations of the company in a dynamic environment (Baum and Wally, 2003). In addition, the effectiveness of the decision is assessed in the decision making purposes. Thus, the ability of managers to manage based on good decision making through the most effective course of action to achieve defined objectives. Managers make the right choice to have information related to alternative solutions such as cost information.

This research, decision making success refers to the decision processes of a firm to choose activities from various alternatives that are more prominent than competitors based on cost information (Talaulicar, Grundei and Werder, 2005). One of the choices is chosen for its success in making decisions leading to improved competitive advantage and achieves goals (Dean and Sharfman, 1996; Talaulicar, Grundei and Werder, 2005).

Thus, this research proposes that decision making success should relate to creating superior operational excellence and outstanding firm performance as presented in Figure 5.

Figure 5 The Effects of Decision Making Success on Superior Operational Excellence and Outstanding Firm Performance



Taking all the aforementioned into account, this research formulates the following hypotheses:

Hypothesis 7a: Decision making success will have a positive influence on superior operational excellence.

Hypothesis 7b: Decision making success will have a positive influence on outstanding firm performance.

Superior Operational Excellence (SOE)

Superior operational excellence refers to successful implementation to support operational risk mitigation, enhancement of quality, and timeliness of day-to-day activities with minimum cost and superior competitor (Nah, Islam, and Tan, 2007). Likewise, superior operational excellence hhas been described being able to develop and maintain a competitive advantage, and operational excellence outstanding affects outstanding firm performance and organizational survival.

Prior research, indicates that cost information efficiency analysis and resource usage quality assessment have an effect on operational excellence outstanding (Chaikambang, Ussahawanitchakit and Boonlua, 2012). Furthermore, operational excellence outstanding, decision making advantage, and valuable information specialization positively relate to goal achievement. In addition, operational excellence

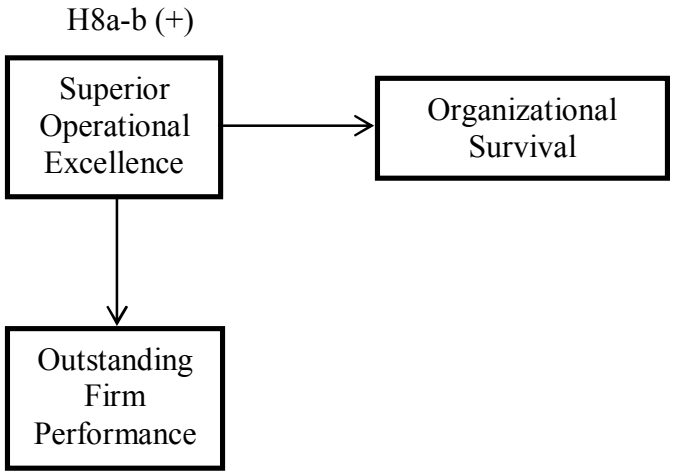
outstanding will reduce the use of resources in the economy and quality to complete the process to achieve the purpose and goals as well as create value in operated, maintenance and safeguarding. The result is a business that can be done to reduce the cost of operations through the company's success and profitability (Boonmunewai and Ussahawanitchakit, 2010).

In additional, operational excellence discusses the cost of the operation to reduce the resources for savings, speed, and quality in the implementation process with accurate cost data collection objectives and goals (Boonmunewai and Usssahawanitchakit, 2010). The three key elements of operational excellence to strategic goal achievement are suggested by Bigelow (2002): (1) maintaining product and service quality, (2) preserving total compliance, and (3) reducing quality related costs to satisfy customer needs, make sure things are done right the first time and still competitive. The most efficient user relevant information of data often focuses on excellence in operations (Bendoly, Rosenzweig and Stratman, 2009). The firms that have better performance should win quality of the companies which lead to organizational operational efficiency, financial success, and a sustainable competitive advantage (York and Miree, 2004).

In recent years, much research has witnessed the rapid growth of the operational excellence role in enhancing goal achievement, marketing competitive advantage and subsequently increasing firm performance (Badri, Davis and David, 2000; Bendoly, Rosenzweig and Stratman, 2009; Chaikambang, Ussahawanitchakit and Boonlua, 2012). Although, business processes operate as an indication the necessity to find an integrated management accounting tool to drive the success of the company's strategic goals (Cinquini and Tenucci, 2010).

Thus, this research proposes that superior operational excellence should create outstanding firm performance and organizational survival as presented in Figure 6.

Figure 6 The Effects of Superior Operational Excellence on Outstanding Firm Performance and Organizational Survival



Taking all the aforementioned into account, this research formulates the following hypothesis:

Hypothesis 8a: Superior operational excellence will have a positive influence on outstanding firm performance.

Hypothesis 8b: Superior operational excellence will have a positive influence on organizational survival.

Outstanding Firm Performance

In recent years, a vast number of studies of firm performance have shown a positive relationship to organizational survival. This research defines outstanding firm performance as the operational outcome that shows the performance of the firm both financial and non-financial continuously over the long term and predominate competitor follow Holliday (2001). In recent years, much research has witnessed the rapid growth of the operational effective role in enhancing goal achievement, making competitive advantage and subsequently increasing firm performance (Badri, Davis and David, 2000; Laonamtha, Ussahawanitchakit and Boonlua, 2013). Moreover, Groenewegen and Langen (2012) examined the relationship among competitive advantage, knowledge, cost management efficiency, and firm performance while Silvi and

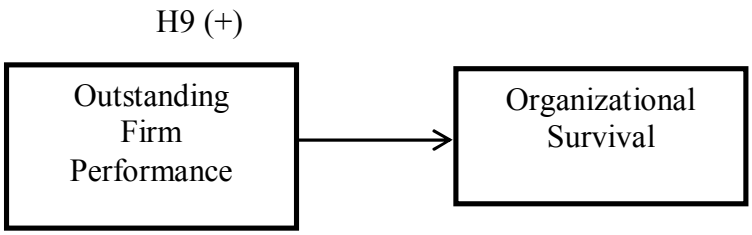
Cuganesan (2006) have indicated that accounting management and strategic cost management monitor and facilitate optimization of competitive advantage.

According to Branco and Rodrigues (2006) the relationship between corporate social responsibility and firm performance is that corporate social responsibility as a firm resource creates a competitive advantage of the firm which follows the study of Wernerfelt (1984). Slater and Stanley (1995) has indicated that the performance measurement of a corporate and business unit has three dimensions; efficiency, effectiveness, and flexibility. Some indicators of the three dimensions are returned on investment, sales growth, and new product success, respectively. Morgan (2012) found that performance is divided into two aspects, marketing and financial operations. The performance of the market related to customer behavior. In contrast, Prempree and Ussahawanitchakit (2013) suggest does not have a relationship between organizational productivity and firm value.

In recent years, Chitmun, Ussahawanitchakit and Boonlua (2012) had found that the organization's survival influences the performance. According to Branco and Rodrigues (2006) the relationship between corporate social responsibility and firm performance is that CSR as a firm resource creates a competitive advantage of the firm following the study of Wernerfelt (1984). Addition, the survival of the organization is significantly more support for business growth and stability of the companies continues (Johne, 1999).

Thus, this research proposes that outstanding firm performance should relate to create organizational survival as presented in Figure 7.

Figure 7 The Effects of Outstanding Firm Performance on Organizational Survival



Taking all the aforementioned into account, this research formulates the following hypothesis:

Hypothesis 9: The outstanding firm performance will have a positive influence on organizational survival.

Organizational Survival (OS)

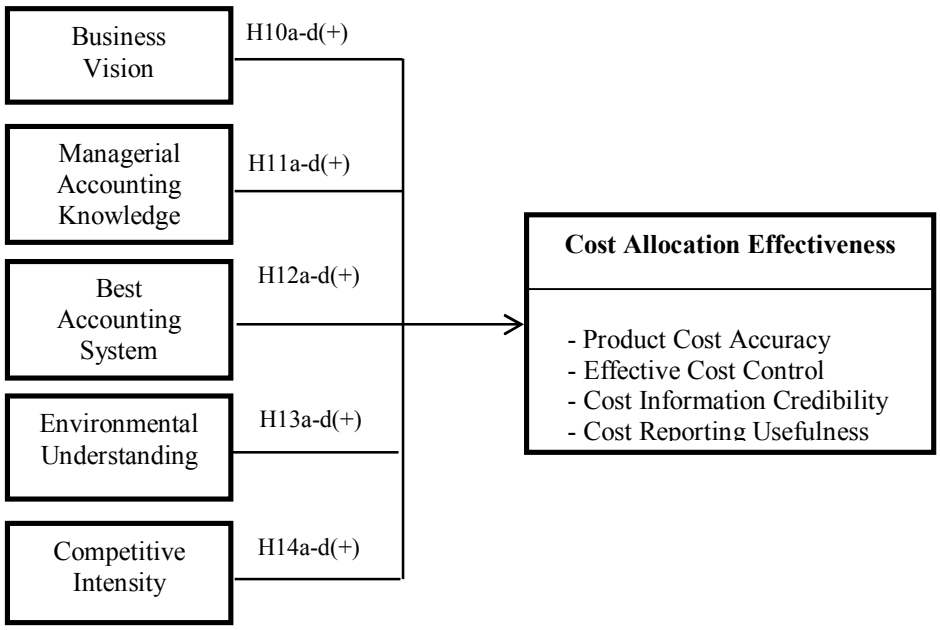
Organizational survival is defined as the firm's perception of the sustainable development in two firm performance views which are social and environmental, to continuously increase its ability to manage (Laonamtha, Ussahawanitchakit and Boonlua, 2013). In additional, organizational survival describes about the circumstances company to increase its performance satisfactory in the past, continues today and is expected to improve in the future (Gross and Hanken, 2008). From the definition as seen ability of a firm to develop valuable resources and capabilities in order to adapt to the changing business environment and improves corporate survival from management systems and improved processes and increasing innovation (Esteve-Perez and Manez-Castillejo, 2008). Firms that will be able to survive in a competitive environment should be continuous. The firm faces an uncertain external environment, whether it is the changes in customer expectations, global competition, or technological acceleration (Claycomb, Droge, and Germain, 2005).

Organization survival based on a variety of factors, including the nature of the organization started. (Groenewegen and Langen, 2012; Esteve-Perez and Manez-Castillejo, 2008; Persson, 2004), setting goals and formulating the mission and vision of the organization for direction (Mwobobia, 2012). Similar to previous research, firm survival influences firm performance (Chitmun, Ussahawanitchakit and Boonlua, 2012; Branco and Rodrigues, 2006). According to Branco and Rodrigues (2006) the relationship between CSR and firm performance is that corporate social responsibility as a firm resource creates a competitive advantage of the firm follows the study of Wernerfelt (1984). Addition, the existence of a dynamic organization is an effect on business growth and stability of the companies continues (Chitmun, Ussahawanitchakit and Boonlua, 2012). Sustained and sensible prior innovation activity has often been measured to be a strong effect on firm survival (Delmotte and Sel, 2008).

Antecedents of Cost Allocation Effectiveness

This research designates business vision, managerial accounting knowledge, best accounting system, environmental understanding, and competitive intensity as the antecedents of cost allocation effectiveness. Therefore, it seems that the antecedents of cost allocation effectiveness influence product cost accuracy, effective cost control, cost information credibility and cost reporting usefulness above as presented in Figure 8.

Figure 8 The Effects of Antecedents of Cost Allocation Effectiveness



Business Vision (BV)

The first antecedent of cost allocation effectiveness is business vision which refers to the goals and direction of firms are concerning the fundamental objectives and strategic direction which organizes activities that can follow policies, regulations, and principles of firms in the future focusing on maximizing firm value in the long run (Foster and Akdere, 2007). Business vision is the concept to provide direction to the organization and to help organizations achieve increased success. Prior research has discussed that organizational vision is important to leadership, strategy implementation, and change (Kotler, 1997). Prior research has indicated that vision for wealth affects organizational performance (Campbell, 1993). Foster and Akdere (2007) indicate that

the business vision literature has revealed three commonly addressed themes; the visioning process, vision content selection, and vision implementation.

In the future, a vision reflects the desired position in the future companies in rival groups (Raynor, 1998). The business vision in terms of something that helps clarify the direction in which to proceed (Revilla and Rodriguez, 2011). Researchers have revealed that an effective business vision has three components; clarity, support, and stability (Revilla and Rodriguez, 2011). Clear business vision as well as articulated, is easy to understand for the company. Business vision is unique organization based on something such as leadership, culture, and purpose (Westley and Mintzberg, 2005). This view of business vision is one that complements today organizational climate of rapid development, because it does not require organizations to link with static vision limitations. On the other hand, the maximum value of the company depends on many factors, such as investment in the project to make a profit and conflict reduced pressure and the stakeholders. Hence, based on the literature, the influence of business vision has the potential possibility of affecting cost allocation effectiveness.

Taking all the previously mentioned into account, this research formulates the following hypotheses:

Hypothesis 10a: Business vision will have a positive influence on product cost accuracy.

Hypothesis 10b: Business vision will have a positive influence on effective cost control.

Hypothesis 10c: Business vision will have a positive influence on cost information credibility.

Hypothesis 10d: Business vision will have a positive influence on cost reporting usefulness.

Managerial Accounting Knowledge

The second antecedent of cost allocation effectiveness is managerial accounting knowledge which is defined as the development of accountants' capability, attendance in training, using advanced techniques, and accounting initiative for providing management accounting information for planning, coordinating and controlling (Lin, 2008). Furthermore, the training is an accountant with the positive influence significantly the achievement of cost accounting. (Chenhall, 2003). The accountant's skill is relevant with successful cost accounting implementation (Tontiset and Ussahawanitchakit, 2010). Knowledge in accounting is management accounting information to support managers in solving problems. This knowledge includes support for new or modified methods and procedures as well as to understand their use and analysis of their effectiveness. The knowledge stored in memory, because individuals have limited storage and processing capabilities, they specialize in a particular kind of knowledge (Stone, Hunton and Wier, 2000).

In addition, knowledge and skills of the accounting profession in the face of the changing needs of the new business environment (Lin, Xiong and Liu, 2005 and Lin 2008). Knowledge of accounting related to cost in a positive way to the concentration of target-oriented allocation, pricing analysis to evaluate customer profitability and ability to ABM (Chankaew, Ussahawanitchakit and Boonlua, 2012). Moilanen (2007) found that knowledge of the operation can be transferred. There is a need of prior related knowledge and knowledge development today that will allow them to transfer the tacit information leading to organizational performance.

Based on the literature, higher managerial accounting knowledge is a potential possibility for performance. The information presented above, it seems that managerial accounting knowledge influences product cost accuracy, effective cost control, cost information credibility and cost reporting usefulness.

Taking all the aforementioned into account, this research formulates the following hypotheses:

Hypothesis 11a: Managerial accounting knowledge will have a positive influence on product cost accuracy.

Hypothesis 11b: Managerial accounting knowledge will have a positive influence on effective cost control.

Hypothesis 11c: Managerial accounting knowledge will have a positive influence on cost information credibility.

Hypothesis 11d: Managerial accounting knowledge will have a positive influence on cost reporting usefulness.

Best Accounting System

The third antecedent of cost allocation effectiveness, best accounting system, refers to a suitable management accounting processes that are continuous improvement and development to obtain quality information consisting of reliability, relevance and timeliness. Moreover, the system is capable of the system to be linked to the accounting system stability, ease of use, speed, easy maintenance and effective communication to the satisfaction of the users (Harzallah and Vernadat, 2002).

Accounting systems accurately and reliably present the financial information presented to the society. It is important in the mechanism of the enterprise to provide information for decision making and control in an organization (Zimmerman, 1997). Accounting system will depend on the accounts of the firm and accounting records and is intended for executives within the organization, provide them with economic base to make business decisions that will allow them to be installed to function better in their operations and their control. Thus, a firm which the best accounting system can help with decisions about allocating the costs to achieve organizational goals. Besides, Williams and Seaman (2002) describe that the best accounting system can provide value-added information for decision making, management and control activities to achieve the objectives. In light of this information, best accounting system influences product cost accuracy, effective cost control, cost information credibility and cost reporting usefulness.

Taking all the aforementioned into account, this research formulates the following hypotheses:

Hypothesis 12a: Best accounting system will have a positive influence on product cost accuracy.

Hypothesis 12b: Best accounting system will have a positive influence on effective cost control.

Hypothesis 12c: Best accounting system will have a positive influence on cost information credibility.

Hypothesis 12d: Best accounting system will have a positive influence on cost reporting usefulness.

Environmental Understanding

The fourth antecedent of cost allocation effectiveness is environmental understanding which is defined as the ability of the firms to perception of changes in a set of political, economic and social and technological forces that most of it is outside the control and influence of business operations and that could have both positive and negative effects on the business (Lissack and Gunz, 2005). Organizational effectiveness also depends on how well it adapts to changes in the business environment. Variation business environment or a busy business with a focus on adaptation of the organization to create a competitive advantage (Duncan, 1972).

Several recent research surveys indicated evidence of environmental understanding effects on cost management and found that the main result was positive. This change can be perceived in the main force of the business environment such as the customers and the political-legal context which is always transformed corresponding to business activities and globalization. Moreover, the nature of the environment in which it operates, such as high pressure in the short product life cycle, competitive and complex manufacturing processes is an important motivation for the costs of adoption (Hamood, Omar and Sulaiman, 2011). On this subject the optimization of globalization may be the development of appropriate policies and to promote the modernization of the company's strategy (Hjalager, 2007). Furthermore, previous research indicates that a competitive environment affects performance and links to control systems such as the

relationship with the adoption of change in management accounting and control systems (Cagwin and Bouwman, 2002). At this point, environmental understanding has the potential possibility to affect cost allocation effectiveness. Due to what has been mentioned above, environmental understanding influences product cost accuracy, effective cost control, cost information credibility and cost reporting usefulness.

Taking all the aforementioned into account, this research formulates the following hypotheses:

Hypothesis 13a: Environmental understanding will have a positive influence on product cost accuracy.

Hypothesis 13b: Environmental understanding will have a positive influence on effective cost control.

Hypothesis 13c: Environmental understanding will have a positive influence on cost information credibility.

Hypothesis 13d: Environmental understanding will have a positive influence on cost reporting usefulness.

Competitive Intensity

The last antecedent of cost allocation effectiveness is the competitive intensity which is defined as the degree of competition faced by firms within their industry such as complexity, uncertainty and risk (Zhao and Cavusgil, 2006). Conditions of competition under which most companies continue to require the administration to know the cost of them correctly as possible so they can make business decisions that are better informed about issues such as pricing, profitability, product profitability, customer product mix and resource allocation. Furthermore, this situation is full of complexity, stress, uncertainty, and a highly hostile opportunity (Schultz, Bierstaker and O'Donnell, 2010). A firm needs to continuously improve its processes and control systems in order to timely respond to the needs of internal audits.

The intensity of competition has been long recognized as an important factor influencing the design and use of cost and management control systems. Much research has examined the relationship between race and severity of these systems. The results from these studies suggest that intense competition is positively associated with the greater use and sophistication of cost and management control systems (Khandwalla, 1972). Competition also drives a need for tight cost control (Guilding, Drury and Tayles, 2005). Due to what has been mentioned above, competitive intensity influences product cost accuracy, effective cost control, cost information credibility and cost reporting usefulness.

Taking all the aforementioned into account, this research formulates the following hypotheses:

Hypothesis 14a: Competitive intensity will have a positive influence on product cost accuracy.

Hypothesis 14b: Competitive intensity will have a positive influence on effective cost control.

Hypothesis 14c: Competitive intensity will have a positive influence on cost information credibility.

Hypothesis 14d: Competitive intensity will have a positive influence on cost reporting usefulness.

Moderating Variables

This section explains the influences of the moderating effect which consists of two variables: Managerial accounting experience and strategic linkage efficiency. Each is enumerated as follows.

Managerial Accounting Experience (MAE)

Managerial accounting experience has a moderating effect of dimensions of cost allocation effectiveness (cost accuracy, effective cost control, cost information

credibility and cost reporting usefulness) on cost management efficiency, resource usefulness quality, decision making success, superior operational excellence, outstanding firm performance and organizational survival.

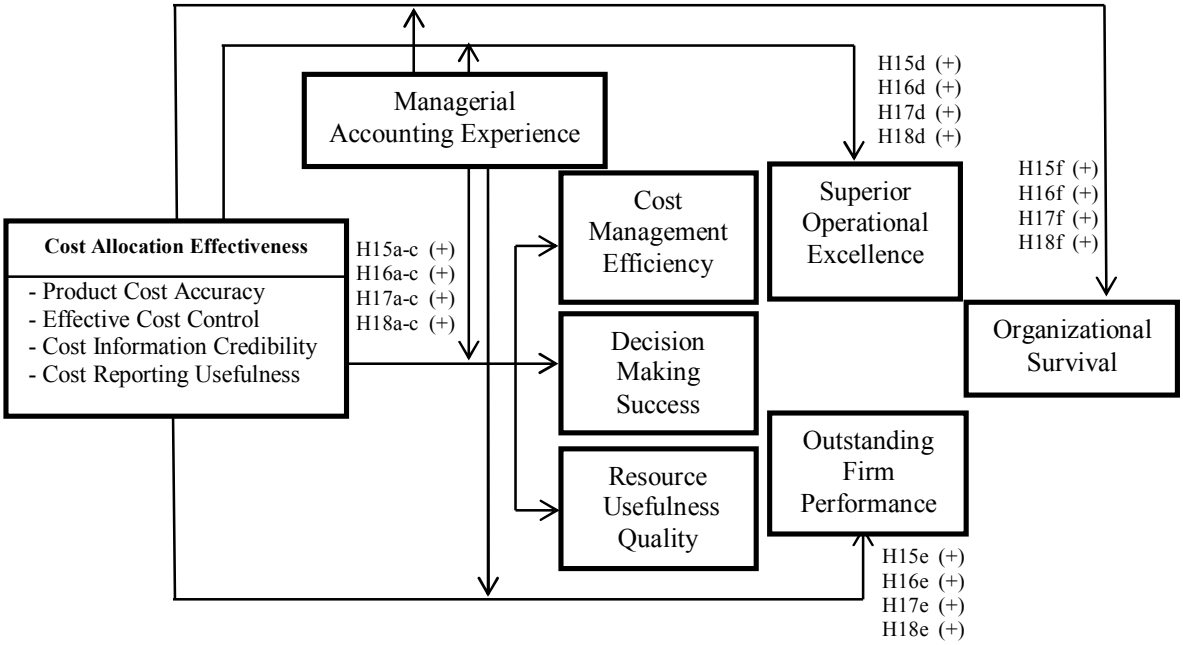
In this research, managerial accounting experience is defined as the accounting departments' accumulated skills associated with cost management and a business role that employs their skills to improve managerial accounting practices (Magro and Nutter, 2012). According to previous literature, accounting experience refers to accounting knowledge and skill that can create value added to the firm (Rentsch, Heffner and Duffy, 1994). Following, experience acquired through observation, learning. Different identities have different experiences and several people have experienced knowledge of the events together. For practical problems, it also solves depends on an individual's level of experience in a domain, and his or her preference for thinking intuitively or analytically. On the basis of the literature reviewed, problem-solving performance should depend on the interactions of the strategies and the level of experience (Pretz, 2008).

The previous research cites that accounting skills have positive relationships with financial reporting. According to Libby and Luft (1993) experience includes skill ability and knowledge of persons has a positive relationship with accounting performance (Morris and Empson, 1998). Especially, experience solves the complexity problem and also increases performance judgment and decision making (Lehman and Norman, 2006).

In the accounting aspect, many researchers found that accounting experience is fundamental to the attainment of the knowledge that enhances performance. More accounting experience was successful using strategies like strategic cost management (Pretz, 2008). Additionally, Dehghanzade, Moradi, and Raghibi, (2011) indicate that the experience of working with financial software and job satisfaction increases accounting information systems.

Based on the literature, higher accounting experience is a potential possibility for performance. Thus, managerial accounting experience moderates the support of the relationships between the four dimensions of cost allocation effectiveness and its outcomes as presented in Figure 9.

Figure 9 The Moderating Effects of Managerial Accounting Experience



Taking all the aforementioned into account, this research formulates the following hypotheses:

Hypothesis 15a: Relationship between product cost accuracy and cost management efficiency will be positively moderated by managerial accounting experience.

Hypothesis 15b: Relationship between product cost accuracy and decision making success will be positively moderated by managerial accounting experience.

Hypothesis 15c: Relationship between product cost accuracy and resource usefulness quality will be positively moderated by managerial accounting experience.

Hypothesis 15d: Relationship between product cost accuracy and superior operational excellence will be positively moderated by managerial accounting experience.

Hypothesis 15e: Relationship between product cost accuracy and outstanding firm performance will be positively moderated by managerial accounting experience.

Hypothesis 15f: Relationship between product cost accuracy and organizational survival will be positively moderated by managerial accounting experience.

Hypothesis 16a: Relationship between effective cost control and cost management efficiency will be positively moderated by managerial accounting experience.

Hypothesis 16b: Relationship between effective cost control and decision making success will be positively moderated by managerial accounting experience.

Hypothesis 16c: Relationship between effective cost control and resource usefulness quality will be positively moderated by managerial accounting experience.

Hypothesis 16d: Relationship between effective cost control and superior operational excellence will be positively moderated by managerial accounting experience.

Hypothesis 16e: Relationship between effective cost control and outstanding firm performance will be positively moderated by managerial accounting experience.

Hypothesis 16f: Relationship between effective cost control and organizational survival will be positively moderated by managerial accounting experience.

Hypothesis 17a: Relationship between cost information credibility and cost management efficiency will be positively moderated by managerial accounting experience.

Hypothesis 17b: Relationship between cost information credibility and decision making success will be positively moderated by managerial accounting experience.

Hypothesis 17c: Relationship between cost information credibility and resource usefulness quality will be positively moderated by managerial accounting experience.

Hypothesis 17d: Relationship between cost information credibility and superior operational excellence will be positively moderated by managerial accounting experience.

Hypothesis 17e: Relationship between cost information credibility and outstanding firm performance will be positively moderated by managerial accounting experience.

Hypothesis 17f: Relationship between cost information credibility and organizational survival will be positively moderated by managerial accounting experience.

Hypothesis 18a: Relationship between cost reporting usefulness and cost management efficiency will be positively moderated by managerial accounting experience.

Hypothesis 18b: Relationship between cost reporting usefulness and decision making success will be positively moderated by managerial accounting experience.

Hypothesis 18c: Relationship between cost reporting usefulness and resource usefulness quality will be positively moderated by managerial accounting experience.

Hypothesis 18d: Relationship between cost reporting usefulness and superior operational excellence will be positively moderated by managerial accounting experience.

Hypothesis 18e: Relationship between cost reporting usefulness and outstanding firm performance will be positively moderated by managerial accounting experience.

Hypothesis 18f: Relationship between cost reporting usefulness and organizational survival will be positively moderated by managerial accounting experience.

Strategic Linkage Efficiency (SLF)

This research proposes strategic linkage efficiency as the moderator variable. This research needs to investigate whether the strategic linkage efficiency is able to accelerate the positive relationship between cost allocation effectiveness (cost accuracy, effective cost control, cost information credibility and cost reporting usefulness) and its antecedents (business vision, managerial accounting knowledge, best accounting system, environmental understanding, competitive intensity) or not. In this research, strategic linkage efficiency is defined as the ability of the firms to adopt of cost management to mobilize and deploy cost information explicitly to business strategy and to the competitive context in which value is created (Grundy, 1995; Laonamtha, Ussahawanitchakit and Boonlua, 2013).

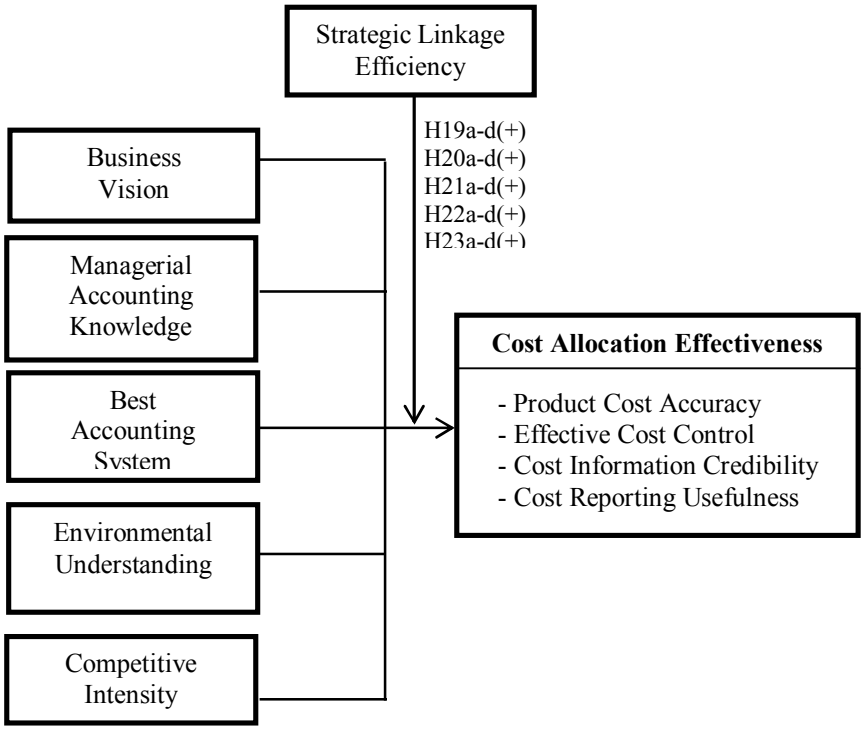
The linkage of cost management systems to competitive strategies (such as quality or speed strategies) is necessary for competition since cost information is helpful in improving a competitive position and the profitability of firms (Chongruksut and Brooks, 2005). For example, if a firm utilizes a low-cost strategy in competition, the cost management system will prepare precise assessments of product or process costs for designers to know the costs of customisation. The closer the linkage between cost management and competition strategy, the more potential a cost management system will have achieved the goals of cost management (Shields and McEwen, 1996). Cadez and Guilding (2007) examined the strategic linkage between management accounting

and the business strategy. The authors have found that strategic accounting information does not support outstanding firm performance. The possible reason is the quality of cross-functional integration, quality of strategic communication, and the core belief that a specialized top management is the key success factor for strategic linking. Slater, Tomas and Olson (2010) proposed that cross-functional integration and communication quality were positively associated with strategy creativity. Similarly, Menon et al. (1999) also suggests that a specialized top management deliberately formulates strategy plans associated with goal achievement.

Most importantly, in linking strategies, accounting has an important role to support the formulation and communication of strategies (Buhovac and Slapnicar, 2007; Narayanaswamy, 2003). However, Chaikambang, Ussahawanitchakit and Boonlua (2012) found that the information about the linkage between marketing strategy and business strategy has no significant impact on operational excellence outstanding. In addition, a holistic linkage strategy to cost management gives a firm the ability to examine its cost behavior based upon its organizational mission and goals, its organizational needs and capabilities, and its customer requirements (Archie, 2003).

Thus, strategic linkage efficiency as a moderating effect of our antecedent of cost allocation effectiveness on the dimensions of cost allocation effectiveness (cost accuracy, effective cost control, cost information credibility and cost reporting usefulness) is presented in Figure 10.

Figure 10 The Moderating Effects of Strategic Linkage Efficiency



Taking all the aforementioned into account, this research formulates the following hypotheses:

Hypothesis 19a: Relationship between business vision and product cost accuracy will be positively moderated by strategic linkage efficiency.

Hypothesis 19b: Relationship between business vision and effective cost control will be positively moderated by strategic linkage efficiency.

Hypothesis 19c: Relationship between business vision and cost information credibility will be positively moderated by strategic linkage efficiency.

Hypothesis 19d: Relationship between business vision and cost reporting usefulness will be positively moderated by strategic linkage efficiency.

Hypothesis 20a: Relationship between managerial accounting knowledge and product cost accuracy will be positively moderated by strategic linkage efficiency.

Hypothesis 20b: Relationship between managerial accounting knowledge and effective cost control will be positively moderated by strategic linkage efficiency.

Hypothesis 20c: Relationship between managerial accounting knowledge and cost information credibility will be positively moderated by strategic linkage efficiency.

Hypothesis 20d: Relationship between managerial accounting knowledge and cost reporting usefulness will be positively moderated by strategic linkage efficiency.

Hypothesis 21a: Relationship between best accounting system and product cost accuracy will be positively moderated by strategic linkage efficiency.

Hypothesis 21b: Relationship between best accounting system and effective cost control will be positively moderated by strategic linkage efficiency.

Hypothesis 21c: Relationship between best accounting system and cost information credibility will be positively moderated by strategic linkage efficiency.

Hypothesis 21d: Relationship between best accounting system and cost reporting usefulness will be positively moderated by strategic linkage efficiency.

Hypothesis 22a: Relationship between environmental understanding and product cost accuracy will be positively moderated by strategic linkage efficiency.

Hypothesis 22b: Relationship between environmental understanding and effective cost control will be positively moderated by strategic linkage efficiency.

Hypothesis 22c: Relationship between environmental understanding and cost information credibility will be positively moderated by strategic linkage efficiency.

Hypothesis 22d: Relationship between environmental understanding and cost reporting usefulness will be positively moderated by strategic linkage efficiency.

Hypothesis 23a: Relationship between competitive intensity and product cost accuracy will be positively moderated by strategic linkage efficiency.

Hypothesis 23b: Relationship between competitive intensity and effective cost control will be positively moderated by strategic linkage efficiency.

Hypothesis 23c: Relationship between competitive intensity and cost information credibility will be positively moderated by strategic linkage efficiency.

Hypothesis 23d: Relationship between competitive intensity and cost reporting usefulness will be positively moderated by strategic linkage efficiency.

Summary

This chapter contains the conceptual model of cost allocation effectiveness drawn from the contingency theory, the knowledge-based view theory, and the 23 hypotheses developed to test the relationships between its five antecedents (business vision, managerial accounting knowledge, best accounting system, environmental understanding and competitive intensity) and its consequences (cost management efficiency, resource usefulness quality, decision making success, superior operational excellence, outstanding firm performance and organizational survival) of cost allocation effectiveness. Furthermore, this research also examines the moderating effects of managerial accounting experience and strategic linkage efficiency. Table 2 includes the summary of the hypothesized relationships.

The next chapter shows how the research methods are conducted. It provides an insight into the sampling method used, the data collection techniques, and the various techniques that were used to analyze the data.

Table 2 Summary of Hypothesized Relationships

Hypothesis	Description of Hypothesized Relationships
H1a-f	Product cost accuracy will have a positive influence on (a) cost management efficiency, (b) decision making success, (c) resource usefulness quality, (d) superior operational excellence, (e) outstanding firm performance, and (f) organizational survival.
H2a-f	Effective cost control will have a positive influence on (a) cost management efficiency, (b) decision making success, (c) resource usefulness quality, (d) superior operational excellence, (e) outstanding firm performance, and (f) organizational survival.
H3a-f	Cost information credibility will have a positive influence on (a) cost management efficiency, (b) decision making success, (c) resource usefulness quality, (d) superior operational excellence, (e) outstanding firm performance, and (f) organizational survival.
H4a-f	Cost reporting usefulness will have a positive influence on (a) cost management efficiency, (b) decision making success, (c) resource usefulness quality, (d) superior operational excellence, (e) outstanding firm performance, and (f) organizational survival.
H5a-c	Cost management efficiency will have a positive influence on (a) decision making success, (b) superior operational excellence, and (c) outstanding firm performance.
H6a-c	Resource usefulness quality will have a positive influence on (a) decision making success, (b) superior operational excellence, and (c) outstanding firm performance.
H7a-b	Decision making success will have a positive influence on (a) superior operational excellence, and (b) outstanding firm performance.

Table 2 (Continued)

Hypothesis	Description of Hypothesized Relationships
H8a-b	Superior operational excellence will have a positive influence on (a) outstanding firm performance, and (b) organizational survival.
H9	Outstanding firm performance will have a positive influence on organizational survival.
H10a-d	Business vision will have a positive influence on (a) product cost accuracy, (b) effective cost control, (c) cost information credibility, and (d) cost reporting usefulness.
H11a-d	Managerial accounting knowledge will have a positive influence on (a) product cost accuracy, (b) effective cost control, (c) cost information credibility, and (d) cost reporting usefulness.
H12a-d	Best accounting system will have a positive influence on (a) product cost accuracy, (b) effective cost control, (c) cost information credibility, and (d) cost reporting usefulness.
H13a-d	Environmental understanding will have a positive influence on (a) product cost accuracy, (b) effective cost control, (c) cost information credibility, and (d) cost reporting usefulness.
H14a-d	Competitive intensity will have a positive influence on (a) product cost accuracy, (b) effective cost control, (c) cost information credibility, and (d) cost reporting usefulness.
H15a-f	Relationship between product cost accuracy and (a) cost management efficiency, (b) decision making success, (c) resource usefulness quality, (d) superior operational excellence, (e) outstanding firm performance, and (f) organizational survival will be positively moderated by managerial accounting experience.

Table 2 (Continued)

Hypothesis	Description of Hypothesized Relationships
H16a-f	Relationship between effective cost control and (a) cost management efficiency, (b) decision making success, (c) resource usefulness quality, (d) superior operational excellence, (e) outstanding firm performance, and (f) organizational survival will be positively moderated by managerial accounting experience.
H17a-f	Relationship between cost information credibility and (a) cost management efficiency, (b) decision making success, (c) resource usefulness quality, (d) superior operational excellence, (e) outstanding firm performance, and (f) organizational survival will be positively moderated by managerial accounting experience.
H18a-f	Relationship between cost reporting usefulness and (a) cost management efficiency, (b) decision making success, (c) resource usefulness quality, (d) superior operational excellence, (e) outstanding firm performance, and (f) organizational survival will be positively moderated by managerial accounting experience.
H19a-d	Relationship between business vision and (a) product cost accuracy, (b) effective cost control, (c) cost information credibility, and (d) cost reporting usefulness will be positively moderated by strategic linkage efficiency.
H20a-d	Relationship between managerial accounting knowledge and (a) product cost accuracy, (b) effective cost control, (c) cost information credibility, and (d) cost reporting usefulness will be positively moderated by strategic linkage efficiency.
H21a-d	Relationships between best accounting system and (a) product cost accuracy, (b) effective cost control, (c) cost information credibility, and (d) cost reporting usefulness will be positively moderated by strategic linkage efficiency.

Table 2 (Continued)

Hypothesis	Description of Hypothesized Relationships
H22a-d	Relationship between environmental understanding and (a) product cost accuracy, (b) effective cost control, (c) cost information credibility, and (d) cost reporting usefulness will be positively moderated by strategic linkage efficiency.
H23a-d	Relationship between competitive intensity and (a) product cost accuracy, (b) effective cost control, (c) cost information credibility, and (d) cost reporting usefulness will be positively moderated by strategic linkage efficiency.

CHAPTER III

RESEARCH METHODS

The prior chapter reviews the concept of cost allocation effectiveness with a theoretical foundation, and a literature review of the antecedents, moderators, its consequences, the conceptual framework, and hypotheses development. In addition, the hypotheses are purposed. This chapter describes the research methods which are organized as follows. Firstly, the sample selection and data collection procedures including the population and sample and the test of non-response bias are detailed. Secondly, the variable measurements are developed. Thirdly, the instrumental verifications including the test of validity and reliability and the statistical analyses including the regression equations are presented. Finally, the table of the summary of the definitions and the operational variables of the constructs is included.

Population and Sample Selection

The population of this research is 1,395 textile manufacturing businesses in Thailand. Upstream manufacturing including yarn, dye, weave, bleaching, and printing of textiles are selected for study. The data source for the business's name and address is acquired from the online data-base of the Department of Industrial Work of the Ministry of Industry in Thailand. The manufacturing business is chosen as the population because it is a business to focus on cost information to create a competitive advantage that is interesting issues to investigate in this research. In addition, the textile business industry has attractive features to study. Another reason is that the textile industry is important to Thailand's overall economy, as this industry generates other related business segments such as textile fashion design and clothing. Furthermore, the textile manufacturing businesses have high global competition, since the value of Thai textile exporting in the year 2013 is 4,609.0 million U.S dollars, which is a 7.89% increase from the year 2012. Nevertheless, exports of textiles in February, 2014 are decreased compared to the same period in 2013 because the competitors in Asia are increasing (Thailand Textile Institute, 2014). Thus, the government and enterprises emphasize increasing

competitive advantage in the global market. Therefore, the textile manufacturing business industry is more interesting to study, and the results are expected to confirm that cost allocation effectiveness is a vital factor for increasing the competitive advantage and organizational survival.

According to Yamane (1973), an appropriated sample size is calculated by following equation:

$$n = \frac{N}{1+Ne^2}$$

Where;

n = sample size

N = population size

e = level of precision

Following to the above formula, the required sample size of this research is calculated as follows:

$$n = \frac{1,395}{1+1,395(0.05)^2}$$

$$n = 311$$

Based on the formula for determining sample size with 95% confidentiality and a population of 1,395 textile manufacturing businesses, a sample size of 311 would be needed to represent the population. However, a 20% response rate from mail surveys, without an appropriate follow-up procedure is sufficient (Aaker, Kumar and Day, 2001). This research assumes a required sample size as 20 percent and to maximize response rate up to 100 percent. To determine the sample size for initial mail survey, the following shows the procedure of calculation.

The required respondents as a 20% response rate = 311

Thus, the sample size as a 100% = [311 × 100] / 20 = 1,555

In this research, 311 required respondents are considered as a 20% response rate, thus the sample size for the mail survey should equal 1,555. Nevertheless, the number

of textile manufacturing business populations was only 1,395 firms. Thus, it was necessary to determine the 1,395 population as the sample size for mail survey in this research.

According to the questionnaire mailing, Table 3 presents the details of the questionnaire sent and calculated response rate. The initial mailing, 1,395 were sent by mail. A 219 of the questionnaire-mail surveys were undeliverable due to the fact that some business had moved to unknown locations or discontinued operation. Removing the undeliverable from the original 1,395 mailed, the valid mailing was 1,176 surveys, and 184 of them were received. However, five incomplete surveys were also found and discarded. So, there were only 179 surveys which were usable for further analysis. The response rate was a 15.22%, less than 20%. The acceptance criterion for the minimum sample size is that it should never fall below five observations for each interdependent variable (Hair et al., 2010). In addition, Menon et al. (1999) indicates that average top management survey response rates are in the range of 15-20 percent. Thus, 179 firms are acceptable sample size for employing multiple regression analysis. The details of the mail surveyed questionnaires are presented in Table 3.

Table 3 Detail of Questionnaire Mailing

Details	**Number**
Number of questionnaire mailing	1,395
Number of undelivered questionnaires	219
Number of successful questionnaire mailing	1,176
Number of received questionnaires	184
Number of questionnaires incomplete	5
Received and usable questionnaires	179
Response rate (179/1,176)	15.22%

Data Collection Procedure

A mail survey was used to collect the data. Accounting executives were selected as the key informants, as they were expected to have the best knowledge of management accounting practices of their organization (Auzair and Langfield-Smith, 2005; Cadez and Guilding, 2008). An appropriate instrument for data collection was a questionnaire, as this tool allows contact with inaccessible respondents (e.g., accounting executives), has the lowest-cost option, and has expanded geographic coverage (Cooper and Schindler, 2008). The initial mailing was directly sent by post to the accounting executives of Textile manufacturing businesses on May 14, 2014. To increase the initial response rate, a brief cover letter was signed by people with prestigious titles. Furthermore, a stamped return envelope was accompanied with each mail questionnaire. Therefore, each participant was mailed an initial mailing package including cover letter, questionnaire, and postage-paid return envelopes. However, the major problem of mail survey was a low response rate which could result in a nonresponse bias (Dillman, 1991; Fox, Robinson and Boardley, 1998). The ways of defense against nonresponse bias is maximization of the response rate and estimate of possible nonresponse bias (Larson and Chow, 2003). A follow-up mailing is one of many techniques for improving the response rate (Dillman, 1991; Larson and Chow, 2003).

After four weeks, to increase the response rate, a follow up postcard was sent to the firms which had not yet replied to remind them to complete the questionnaire and to request them to cooperate in answering the questionnaire, increased by 52. Furthermore, quickly sending out follow-up surveys and waiting a few weeks or a couple of months are likely to have the same response rate. Thus, to avoid the appearance of pressuring participants, the participants should be provided sufficient time to reply to the initial mailing by longer follow-up period (Claycomb, Droge and Germain, 2000).

The questionnaire was developed based on prior research, theory, and the definition of the variable. It includes seven parts. Part one asks for personal information of the informant such as gender, age, education, working experience, and working position. Part two includes questions of general information and history of the business such as total assets, number of employees, and firm age. Part three to six involves evaluating each construct in the conceptual model. In part three, the questions relate to the measurement

of cost allocation effectiveness, including product cost accuracy, effective cost control, cost information credibility, and cost reporting usefulness. In part four, the dependent variable, organizational survival, and the consequences of cost allocation effectiveness (including cost management efficiency, decision making success, resource usefulness quality, superior operational excellence, and outstanding firm performance) are questioned. In part five, internal factors including business vision, managerial accounting knowledge, best accounting system, strategic linkage efficiency, and managerial accounting experience are measured. In part six, environmental understanding, and competitive intensity as an external factor is measured. Finally, an open-ended question asking for the informant's suggestions and opinions is included in part seven. The information acquired from the open-ended answer is useful. It can be used to support these research results in situations where no previous evidence exists or it can accompany the research report for managerial contribution.

Test of Non-Response Bias

A mail survey has to be concerned with a non-response bias problem. The maximization of response rate can avert the non-response bias (Larson and Chow, 2003). However, Armstrong and Oventon (1977) argue that to increase rate of return becomes more difficult, expensive, and takes too much time; thus, the estimation of the non-response bias could provide acceptable results at a lower rate of return. This research verifies the potential of non-response bias and considers problems with non-response errors that show the difference between the respondents and non-respondents. A t-test comparison of the demographic information of a firm such as operation capital, total assets, and the number of employees between early and late respondents was used to check the problems of non-response bias. When the results of the t-test show that no significant difference exist between early and late groups, it can be implied that there is a no non-response bias problem (Armstrong and Oventon, 1977). After verification, and finding no problem of non-response bias, this research is able to analyze the statistical results for hypotheses testing.

In this research, 179 received questionnaires are split into two equal groups. The early respondents are the first groups and the late respondents are the second. Then, 89 responses from the first group are used to compare with 90 responses from the second group in terms of their demographic information including operation capital,

total assets, and the number of employees. Table 1 in Appendix B demonstrated the results of non-response bias testing. The results provided the evidence that there is no significant difference between two groups at a 95% confidence level (operation capital, t = -.378, p >0.05; the number of employee, t = -1.418, p >0.05; the period of time, t = -.239, p >0.05). Therefore, it indicates a non-response bias between respondents and non-respondents in terms of demographics. As a result, non-response bias is not a key problem.

Measurements

The procedure of measures development involves the development of multiple-items for measuring each construct in the conceptual model. All constructs are transformed to the operational measure by the adaptation or development from the relevant literature. All variables are measured by multiple-items. The items are designed on a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). Table 5 provides the theoretical and operational definition of each construct and the scale source. The original items are presented in Appendix A. Also, the cover letters and questionnaires in a Thai and English version are shown in Appendix G. Moreover, the following elaborates the variable measurements of the dependent, independent, consequence, antecedent, moderating, and control variables in this research.

Dependent Variable

Organizational survival.

Organizational survival is defined as the firm's perception of sustainable development in two firm performance views that are social and environmental and to continuously increase its ability to manage (Laonamtha, Ussahawanitchakit and Boonlua, 2013). Survival of a firm is described as stability, sustainable economic growth and long-term business. Thus, firms are more likely to survive in business environments at that time such as the growth rate of sales volume, market share, continual business growth and etc. (Esteve-Perez and Manez-Castillejo, 2008).

Moreover, the accounting and finance literature has used various financial ratios such as returns on investment (ROI), capital turnover, financial leverage, short-term liquidity, cash position, inventory turnovers and receivable turnovers, and

cash flow components such as dividends, investment and receivables to predict firm bankruptcy. Among the various financial ratios used, debt ratio (i.e., the ratio of a firm's total liabilities to its assets) has consistently been found to be a significant predictor of firm survival among mature firms. However, this research develops firm survival measurement from Laonamtha, Ussahawanitchakit and Boonlua, (2013) by using four-item scale through the description of growth rate of sales volume, market share, and continual business growth.

Independent Variables

The independent variable of this research is the cost allocation effectiveness and it is a core construct of this research. Cost allocation effectiveness refers to the achievement of an organization to allocate indirect costs, to provide cost information accuracy, reliability, completeness and cost reporting usefulness to support management in order to achieve organizational goals. The core constructs of this research are cost allocation effectiveness. This variable is measured using four attributes: product cost accuracy, effective cost control, cost information credibility and cost reporting usefulness. These attributes reflect practices aimed to achieve an advantage in the decision of the executive and to have greater potential over its competitors. The measure of each attribute depends on its definition as detailed below.

Product cost accuracy.

Product cost accuracy is defined as the costs associated with production from a successful cost accounting implementation that can reflect the real cost data that is error-free, and the process of calculation product cost is reliability (Lamminmaki and Drury, 2001). This construct is measured using a four-item scale developed as a new scale based on its definition.

Effective cost control.

Effective cost control refers to the monitoring resource utilization of the organization according to the budget plan to reduce costs. This construct is measured using a four-item scale developed as a new scale based on its definition.

Cost information credibility.

Cost information credibility is defined as the neutral, complete and accurate of information to must be a faithful representation of the real-world economic

transactions and phenomena (Booth and Giacobbe, 1999). This construct is measured using a four-item scale developed as a new scale based on its definition.

Cost reporting usefulness.

Cost reporting usefulness refers to present information that is relevant to the problem being considered in decision making, planning, controlling and operating to increase performance (Davis, 1989; Chenhall and Morris, 1986). This construct is measured using a four-item scale developed as a new scale based on its definition.

Consequence Variables

Cost management efficiency.

Cost management efficiency refers to achievement of planning, coordinating and controlling of cost systems for decision making and sustainable competitive advantage. This construct is measured using a four-item scale developed as a new scale based on its definition.

Resource usefulness quality.

Resource usefulness quality is defined as a resource usage toward minimizing the resources on economizing, including the efficiently use of shared resources (Balkin, Markman, and Gomez-Meja, 2000). This construct is measured using a four -item scale developed as a new scale based on its definition.

Decision Making Success.

Decision Making Success refers to the decision processes of a firm to choose activities from various alternatives that are more prominent than competitors based on cost information (Talaulicar, Grundei and Werder, 2005). This construct is measured using a four-item scale developed as a new scale based on its definition.

Superior operational excellence.

Superior operational excellence is defined as the successful implementation to support operational risk mitigation, enhancement of quality, and timeliness of day-to-day activities with minimum cost and superior competitor (Nah, Islam, and Tan, 2007). This construct is measured using a four-item scale developed as a new scale based on its definition.

Outstanding firm performance.

Outstanding firm performance is defined as the operational outcome that shows the performance of the firm both financial and non-financial continuously over the long term and predominate competitor (Holliday, 2001). This construct is measured using a four-item scale modified from Sampattikorn, Ussahawanitchakit and Boonlua (2012).

Antecedent Variables

For this research, the internal and external factors are treated as the antecedents of cost allocation effectiveness. These variables are measured using three factors of the internal factor including business vision, managerial accounting knowledge, and best accounting system. In addition, two factors of the external factor are environmental understanding and competitive intensity.

Business Vision.

Business Vision refers to as the goals and direction of firms are concerning the fundamental objectives and strategic direction which organize activities that can follow policies, regulations, and principles of firms in the future focusing on maximizing firm value in the long run (Foster and Akdere, 2007). This construct is measured using a four-item scale developed as a new scale based on its definition.

Managerial Accounting Knowledge.

Managerial Accounting Knowledge refers to the development of accountants' capability, attendance in training, using advanced techniques, and accounting initiative for providing management accounting information for planning, coordinating and controlling (Chankaew, Ussahawanitchakit and Boonlua, 2012). This construct is measured using a four-item scale developed as a new scale based on its definition.

Best accounting system.

Best accounting system refers a suitable management accounting processes that are continuous improvement and development to obtain quality information consisting of reliability, relevance and timeliness. This construct is measured using a four-item scale developed as a new scale based on its definition.

Environmental understanding.

Environmental understanding is defined as the ability of the firms to perception of changes in a set of political, economic, social and technological forces that are largely outside the control and influence of a business and that potentially have both a positive and negative impact on the business (Lissack and Gunz, 2005). This construct is measured using a four -item scale developed as a new scale based on its definition.

Competitive Intensity.

Competitive Intensity is defined as the degree of competition faced by firms within their industry such as complexity, uncertainty and risk (Zhao and Cavusgil, 2006). This construct is measured using a four-item scale modified from Hoque (2011).

Moderating Variables

The moderating variables comprise accounting system efficiency and organizational experience. The measurement of each variable is described as the following.

Managerial accounting experience.

Managerial accounting experience is defined as the accounting departments' accumulated skills associated with cost management and a business role that employs their skills to improve managerial accounting practices (Magro and Nutter, 2012). This construct is measured using a four-item scale modified from Pothong and Ussahawanitchakit (2012).

Strategic linkage efficiency.

Strategic linkage efficiency refers to the ability of the firms to adopt of cost management to mobilize and deploy cost information explicitly for business strategy and for the competitive context in which value is created (Grundy, 1995). This construct is measured using a four-item scale modified from Laonamtha, Ussahawanitchakit and Boonlua (2013).

Control Variables

The control variables of this research are firm size and firm age which may affect organizational survival. Prior research suggests that the size and age of the firm influence a firm's ability to accomplish superior performance (Tantiset and Ussahawanitchakit, 2010). In addition, previous research which studies cost

management, two variables are needed to be controlled: firm age and firm size (Laonamtha, Ussahawanitchakit and Boonlua, 2013; Chaikambang, Ussahawanitchakit and Boonlua, 2012; Cinquini and Tenucci, 2008). Therefore, for the reliability of the results, this research includes firm size and firm age as control variables to cover all factors which may impact firm value.

Firm Size. Firm size was measured by the total assets of the firm. Firm size is a determinant of organizational success and explains the value of firm performance (Serrano-Cinca et al., 2005). Prior research indicates that firm size affects cost accounting practices and success. Such as, Buaphaun and Ussahwanitchakit (2013) indicate firm size is significant relative to the cost allocation competency. The size of the firms may affect firm performance due to the large size and greater operational experience may be able to accomplish better performance (Prempree and Ussahwanitchakit, 2012). In addition, firm size is an important factor in the design of certain characteristics of cost allocation effectiveness, as large organizations have more resources to cost management in cost information in the firm (Joshi, 2001). Previous studies have also demonstrated that larger companies are more willing to use accounting sophistication (Cinquini and Tenucci, 2008). In this research, firm size is represented by a dummy variable in which 0 means a firm has total assets less than or equal to 100 million baht, and 1 means a firm has total assets more than 100 million baht (Prempree and Ussahawanitchakit, 2013).

Firm Age. Firm age is a proxy of the firm's experience measured by the number of years a firm has been in operation. Previous research indicates that firms with long time in operations are more experienced to operate with cost allocation effectiveness. In detail, firm age is significant relative to the cost management from the study of Kenyon and Meixell (2011). In this research, firm age becomes a control variable because in an environment of uncertainty and where complexity increases, it may increase managerial opportunism and reduced risk (Folta, 1998). Moreover, firm age may affect cost allocation effectiveness to provide cost information quality, especially with respect to cost management accounting experience. In this research, firm age is represented by a dummy variable of which 0 means the firm has been in business less than or equal to 15 years, and 1 means the firm has been in business more than 15 years (Prempree and Ussahawanitchakit, 2013).

Methods

The measurement of the construct in the conceptual model is developed as a new scale and adapted from previous research. To evaluate the appropriateness of the questionnaire, validity and reliability are the criteria use for assessing the characteristics of a good instrument. These are the reasons for pretesting the individual questions and questionnaires: to increase participant interest; to discover content, wording, and sequencing problems; and to explore the ways to improve the overall quality of the questionnaires (Cooper and Schindler, 2008). To pretest the appropriateness of the instrument, this research evaluates the validity of the questionnaire by content validity verification for improvement before being used to collect the data. Thereafter, the questionnaire is revised to become a more effective instrument. In addition, the first thirty respondents are used to test construct validity and reliability by factor analysis and Cronbach's alpha, respectively. However, these first thirty respondents are incorporated in the final data analysis. The validity and reliability testing are elaborated as follows.

Validity and Reliability

Validity

Validity is the extent of a scale or set of measures that actually measures what it wishes to measure or accurately represents the concept of interest (Cooper and Schindler, 2008; Hair et al., 2010). This research tests internal validity including content validity and construct validity.

Content Validity

The content validity of an instrument is the measuring instrument that adequately covers the topics that have been defined as the relevant dimensions of the study (Cooper and Schindler, 2008). Content validity is assessed by judgment. It assesses the connection between the individual items and the concept (Hair et al., 2010). To conduct the content validity, the instrument designer may carefully define the construct by more reviews of the literature and carefully develop the items. Furthermore, to assess the content validity by academic experts who specialize in the related area, they review and judge to ensure that the questionnaire appropriately and sufficiently covers the content of all constructs (Cooper and Schindler, 2008). In this research, content validity is

evaluated by two academic experts and thereafter, the questionnaire is adjusted following the suggestions of the experts to devise a good instrument.

Construct Validity

Construct validity refers to whether an item to measure the construct is appropriate or with the validity of a measurement research tool. It is used to test whether items chosen for a particular construct are valid. It is measured empirically by the correlation between theoretically defined sets of variables. This research tests the validity of the instrument to confirm that a measure or set of measures accurately represents the concept of study. Exploratory factor analysis (EFA) is used to test the construct validity of the new scale. Factor loading to evaluate validity should be greater than 0.40 (Nunnally and Bernstein, 1994).

Reliability

Reliability is the degree of consistency between multiple measurements of a variable. Internal consistency is commonly used to measure reliability. Due to the fact that no single item is a perfect measure of a concept, the rationale of internal consistency is that all of the individual items measuring the same construct should reflect the same underlying construct and be highly inter-correlated (Cooper and Schindler, 2008). To assess internal consistency, Cronbach's alpha is the most broadly used and it is generally agreed upon that the adequacy of Cronbach's alpha is equal or higher than 0.70 (Kline, 2005). Thus, the reliability of all constructs in this research was tested by Cronbach's alpha. Also, Cronbach's alpha of equal or higher than 0.70 is acceptable for this research. In addition, composite reliability (construct reliability) was used to evaluate scale reliability in conjunction with CFA, which is analyzed by structure equation modeling. Composite reliability should be 0.70 or higher to indicate adequate internal consistency (Hair et al., 2010).

In this research, testing validity and reliability of a questionnaire as qualities of a good instrument were conducted. Factor analysis and Cronbach's Alpha were tested, respectively, to improve the questionnaire so as to ensure validity and reliability. The results were presented as factor loadings and alpha coefficients in Appendix D for all 179 questionnaires and first 30 questionnaire test as shown in Table 4 below.

Table 4 shows the results for both factor loadings and Cronbach's alpha for multiple-item scales used in this research. The results reveal that each item of all

variables is loaded on only one factor. Also, the factor loadings of each item expressed between 0.661 - 0.966 is greater than the 0.40 cutoff and statistically significant indicating that there is construct validity (Nunnally and Bernstein, 1994). Additionally, the Cronbach's alpha coefficients for all variables presented between 0.819 - 0.925 are greater than 0.70 as recommended by Hair et al. (2010). The results show that all constructs of this research have internal consistency reliability and the reliability of all variables is adopted.

Table 4 Results of Measure Validation of Pre-Test

Items	**n**	**Validity (Factor Loading)**	**Reliability (Cronbach's Alpha Coefficient)**
Product Cost Accuracy (PCA)	30	0.727 - 0.908	0.864
Effective Cost Control (ECC)	30	0.815 - 0.966	0.907
Cost Information Credibility (CIC)	30	0.810 - 0.867	0.845
Cost Reporting Usefulness (CRU)	30	0.666 - 0.901	0.819
Cost Management Efficiency (CME)	30	0.850 - 0.917	0.913
Resource Usefulness Quality (RUQ)	30	0.849 - 0.926	0.900
Decision Making Success (DMS)	30	0.762 - 0.912	0.878
Superior Operational Excellence (SOE)	30	0.815 - 0.903	0.885
Outstanding Firm Performance (OFP)	30	0.882 - 0.962	0.925
Organizational Survival (OS)	30	0.847 - 0.879	0.885
Business Vision (BV)	30	0.800-0.914	0.855
Managerial Accounting Knowledge (MAK)	30	0.819 - 0.903	0.882
Best Accounting System (BAS)	30	0.785 - 0.911	0.870
Environmental Understanding (EU)	30	0.857 - 0.929	0.910
Competitive Intensity (CI)	30	0.751 - 0.894	0.840
Managerial Accounting Experience (MAE)	30	0.709 - 0.947	0.859
Strategic Linkage Efficiency (SLE)	30	0.661 - 0.932	0.868

Statistics

Several statistical techniques are used in this research including descriptive statistic, correlation and regression analysis. These are fully discussed as follows.

Descriptive statistics

Descriptive statistics, including frequency, mean, and standard deviation, are used to summarize and describe the basic feature of the data in this research. Frequency is deployed to show the distribution for every range of value for a variable. To describe a central tendency, mean is used to estimate the center of a distribution of values. Standard deviation is employed to understand the spread of the values around the central tendency for the variable.

Correlation analysis.

Correlation analysis is the basis to measure the strength of the linear dependence between two variables. This familiar technique is called Pearson's correlation. It is obtained by dividing the covariance of the two variables by the product of their standard deviations, giving a value between +1 and −1 inclusive (Cohen et al., 2003). Correlation analysis is applied for testing the two assumption of regression analysis. Firstly, correlation analysis is used for testing the relationship between independent variables and dependent variables. The coefficient values between independent variables and dependent variables should be significantly associated. Secondly, correlation coefficient is used as indicator of the multicollinearity assumptions. This problem occurs when any single independent variable is highly correlated with other independent variables, and it will show when the intercorrelation between explanatory variables exceeds 0.9 (Hair et al., 2010). That is a variable that can be explained by the other variables in the analysis. Consequently, factor analysis is used to group highly correlated variables together and the factor scores of all variables are prepared to avoid the multicollinearity problem. Then, they are evaluated by the regression analysis.

Variance inflation factor (VIF)

Variance inflation factor is quantifies the severity of multicollinearity in an ordinary least squares regression analysis. It provides an index that measures how much the variance of an estimated regression coefficient is increased as a result of collinearity. Large VIF values indicate a high degree of multicollinearity among

independent variables. All VIF values should be smaller than 10 to be considered that the associations among independent variables are not problematic (Hair et al., 2010).

Regression Analysis

Regression analysis is used to predict a single dependent variable from the knowledge of one or more independent variables (Kutner et al., 2008). There is widely used of the regression analysis; particularly, it is used to solve business research problems. This research deployed multiple regression which is appropriate to investigate the relationship between a single dependent variable and a set of independent variables. Multiple regression is appropriate for two classes of research problems: prediction and explanation (Hair et al., 2010). The problem of this research is explanation, as it needs to analyze the degree and character of the relationship between the independent and dependent variables by examining the magnitude, sign, and statistical significance of each independent variable. It also attempts to develop a theoretical reason for the effects of the independent variable on the dependent variable. Therefore, multiple regression is appropriately used in this research. The Ordinary Least Squares (OLS) method of regression analysis is deployed in this research to estimate the relationships between the independent and dependent variables of all the hypotheses. The raw data are checked such as missing data and outliers, encoded, and recorded in a data file. Thereafter, the basic assumptions of multiple regression analysis are verified including linearity, constant variance of the error terms (homoscedasticity), independence of the error terms, and normality of the error terms distribution as shown in Appendix E.

All hypotheses of this research are transformed into twenty-five equations. Each equation consists of the main variables related to the hypotheses testing as described in the previous chapter. In addition, the two control variables of firm size and firm age are included in each of those equations for hypotheses testing as follows.

The investigation of the relationships among the four dimensions composed in Cost Allocation Effectiveness (CAF) and cost management efficiency is presented in Equation 1 is shown as:

Equation 1: $CME = \alpha_{01}+\beta_1 PCA+\beta_2 ECC+\beta_3 CIC+\beta_4 CRU+ \beta_5 FA+\beta_6 FS+\varepsilon_1$

The investigation of the role of the moderator, namely managerial accounting experience which moderates four dimensions of CAF and cost management efficiency in Equation 2 as shown:

Equation 2: $CME = \alpha_{02} + \beta_7 PCA + \beta_8 ECC + \beta_9 CIC + \beta_{10} CRU + \beta_{11} MAE + \beta_{12}(PCA*MAE) + \beta_{13}(ECC*MAE) + \beta_{14}(CIC*MAE) + \beta_{15}(CRU*MAE) + \beta_{16} FA + \beta_{17} FS + \varepsilon_2$

The investigation of the relationships among the four dimensions composed in CAF and resource usefulness quality is presented in Equation 3 as shown:

Equation 3: $RUQ = \alpha_{03} + \beta_{18} PCA + \beta_{19} ECC + \beta_{20} CIC + \beta_{21} CRU + \beta_{22} FA + \beta_{23} FS + \varepsilon_3$

The investigation of the role of the moderator, namely managerial accounting experience which moderates four dimensions of CAF and resource usefulness quality in Equation 4 as shown:

Equation 4: $RUQ = \alpha_{04} + \beta_{24} PCA + \beta_{25} ECC + \beta_{26} CIC + \beta_{27} CRU + \beta_{28} MAE + \beta_{29}(PCA*MAE) + \beta_{30}(ECC*MAE) + \beta_{31}(CIC*MAE) + \beta_{32}(CRU*MAE) + \beta_{33} FA + \beta_{34} FS + \varepsilon_4$

The investigation of the relationships among the four dimensions composed in CAF, cost management efficiency, resource usefulness quality and decision making success is presented in Equation 5 as shown:

Equation 5: $DMS = \alpha_{05} + \beta_{35} PCA + \beta_{36} ECC + \beta_{37} CIC + \beta_{38} CRU + \beta_{39} FA + \beta_{40} FS + \varepsilon_5$

The investigation of the role of the moderator, namely managerial accounting experience which moderates four dimensions of CAF and decision making success in Equation 6 as shown:

Equation 6: $DMS = \alpha_{06} + \beta_{41}PCA + \beta_{42}ECC + \beta_{43}CIC + \beta_{44}CRU + \beta_{45}MAE + \beta_{46}(PCA*MAE) + \beta_{47}(ECC*MAE) + \beta_{48}(CIC*MAE) + \beta_{49}(CRU*MAE) + \beta_{50}FA + \beta_{51}FS + \varepsilon_6$

The investigation of the relationships among cost management efficiency and resource usefulness quality and decision making success is presented in Equation 7 as shown:

Equation 7: $DMS = \alpha_{07} + \beta_{521}CME + \beta_{53}RUQ + \beta_{54}FA + \beta_{55}FS + \varepsilon_7$

The investigation of the relationships among the four dimensions composed in CAF and superior operational excellence is presented in Equation 8 as shown:

Equation 8: $SOE = \alpha_{08} + \beta_{56}PCA + \beta_{57}ECC + \beta_{58}CIC + \beta_{59}CRU + \beta_{60}FA + \beta_{61}FS + \varepsilon_8$

The investigation of the role of the moderator, namely managerial accounting experience which moderates four dimensions of CAF and superior operational excellence in Equation 9 as shown:

Equation 9: $SOE = \alpha_{09} + \beta_{62}PCA + \beta_{63}ECC + \beta_{64}CIC + \beta_{65}CRU + \beta_{66}MAE + \beta_{67}(PCA*MAE) + \beta_{68}(ECC*MAE) + \beta_{69}(CIC*MAE) + \beta_{70}(CRU*MAE) + \beta_{71}FA + \beta_{72}FS + \varepsilon_9$

The investigation of the relationships among cost management efficiency, decision making success and resource usefulness quality and superior operational excellence is presented in Equation 10 as shown:

Equation 10: $SOE = \alpha_{10} + \beta_{73}CME + \beta_{74}DMS + \beta_{75}RUQ + \beta_{76}FA + \beta_{77}FS + \varepsilon_{10}$

The investigation of the relationships among the four dimensions composed in CAF and outstanding firm performance is presented in Equation 11 as shown:

Equation 11: $OFP = \alpha_{11} + \beta_{78}PCA + \beta_{79}ECC + \beta_{80}CIC + \beta_{81}CRU + \beta_{82}FA + \beta_{83}FS + \varepsilon_{11}$

The investigation of the role of the moderator, namely managerial accounting experience which moderates four dimensions of CAF and outstanding firm performance in Equation 12 as shown:

$$\textbf{Equation 12:}\quad OFP = \alpha_{12} + \beta_{84}PCA + \beta_{85}ECC + \beta_{86}CIC + \beta_{87}CRU + \beta_{88}MAE + \beta_{89}(PCA*MAE) + \beta_{90}(ECC*MAE) + \beta_{91}(CIC*MAE) + \beta_{92}(CRU*MAE) + \beta_{93}FA + \beta_{94}FS + \varepsilon_{12}$$

The investigation of the relationships among cost management efficiency, decision making success and resource usefulness quality and outstanding firm performance is presented in Equation 13 as shown:

$$\textbf{Equation 13:}\quad OFP = \alpha_{13} + \beta_{95}CME + \beta_{96}DMS + \beta_{97}RUQ + \beta_{98}FA + \beta_{99}FS + \varepsilon_{13}$$

The investigation of the relationships among superior operational excellence and outstanding firm performance is presented in Equation 14 as shown:

$$\textbf{Equation 14:}\quad OFP = \alpha_{14} + \beta_{100}SOE + \beta_{101}FA + \beta_{102}FS + \varepsilon_{14}$$

The investigation of the relationships among the four dimensions composed in CAF and organizational survival is presented in Equation 15 as shown:

$$\textbf{Equation 15:}\quad OS = \alpha_{15} + \beta_{103}PCA + \beta_{104}ECC + \beta_{105}CIC + \beta_{106}CRU + \beta_{107}FA + \beta_{108}FS + \varepsilon_{15}$$

The investigation of the role of the moderator, namely managerial accounting experience which moderates four dimensions of CAF and organizational survival in Equation 16 as shown:

$$\textbf{Equation 16:}\quad OS = \alpha_{16} + \beta_{109}PCA + \beta_{110}ECC + \beta_{111}CIC + \beta_{112}CRU + \beta_{113}MAE + \beta_{114}(PCA*MAE) + \beta_{115}(ECC*MAE) + \beta_{116}(CIC*MAE) + \beta_{117}(CRU*MAE) + \beta_{118}FA + \beta_{119}FS + \varepsilon_{16}$$

The investigation of the relationships among superior operational excellence and outstanding firm performance and organizational survival is presented in Equation 17 as shown:

Equation 17: $OS = \alpha_{17} + \beta_{120}SOE + \beta_{121}OFP + \beta_{122}FA + \beta_{123}FS + \varepsilon_{17}$

These equations determined the role of the five antecedents, namely, business vision, managerial accounting knowledge, best accounting system, environmental understanding and competitive intensity which causes four dimensions of CAE are presented in Equations 18, 19, 20 and 21 as follows:

Equation 18: $PCA = \alpha_{18} + \beta_{124}BV + \beta_{125}MAK + \beta_{126}BAS + \beta_{127}EU + \beta_{128}CI + \beta_{129}FA + \beta_{130}FS + \varepsilon_{18}$

Equation 19: $ECC = \alpha_{19} + \beta_{131}BV + \beta_{132}MAK + \beta_{133}BAS + \beta_{134}EU + \beta_{135}CI + \beta_{136}FA + \beta_{137}FS + \varepsilon_{19}$

Equation 20: $CIC = \alpha_{20} + \beta_{138}BV + \beta_{139}MAK + \beta_{140}BAS + \beta_{141}EU + \beta_{142}CI + \beta_{143}FA + \beta_{144}FS + \varepsilon_{20}$

Equation 21: $CRU = \alpha_{21} + \beta_{145}BV + \beta_{146}MAK + \beta_{147}BAS + \beta_{148}EU + \beta_{149}CI + \beta_{150}FA + \beta_{151}FS + \varepsilon_{21}$

The equations that determined the role of strategic linkage efficiency which moderate the relationships among business vision, managerial accounting knowledge, best accounting system, environmental understanding, competitive intensity and four dimensions of CAE are presented in Equations 22, 23, 24 and 25 as follows:

Equation 22: $PCA = A_{22} + \beta_{152}BV + \beta_{153}MAK + \beta_{154}BAS + \beta_{155}EU + \beta_{156}CI + \beta_{157}SLE + \beta_{158}(BV*SLE) + \beta_{159}(MAK*SLE) + \beta_{160}(BAS*SLE) + \beta_{161}(EU*SLE) + \beta_{162}(CI*SLE) + \beta_{163}FA + \beta_{164}FS + \varepsilon_{22}$

Equation 23: $ECC = \alpha_{23}+\beta_{165}BV+\beta_{166}MAK+\beta_{167}BAS+\beta_{168}EU+\beta_{1690}CI+\beta_{170}SLE$
$+\beta_{171}(BV*SLE)+\beta_{172}(MAK*SLE)+\beta_{173}(BAS*SLE)$
$+\beta_{174}(EU*SLE)+\beta_{175}(CI*SLE)+\beta_{176}FA+\beta_{177}FS+\varepsilon_{23}$

Equation 24: $CIC = \alpha_{24}+\beta_{178}BV+\beta_{179}MAK+\beta_{180}BAS+\beta_{181}EU+\beta_{182}CI+\beta_{183}SLE$
$+\beta_{184}(BV*SLE)+\beta_{185}(MAK*SLE)+\beta_{186}(BAS*SLE)$
$+\beta_{187}(EU*SLE)+\beta_{188}(CI*SLE)+\beta_{189}FA+\beta_{190}FS+\varepsilon_{24}$

Equation 25: $CRU = \alpha_{25}+\beta_{191}BV+\beta_{192}MAK+\beta_{193}BAS+\beta_{194}EU+\beta_{195}CI+\beta_{196}SLE$
$+\beta_{197}(BV*SLE)+\beta_{198}(MAK*SLE)+\beta_{199}(BAS*SLE)$
$+\beta_{200}(EU*SLE)+\beta_{201}(CI*SLE)+\beta_{202}FA+\beta_{203}FS+\varepsilon_{25}$

Where;

CAE = Cost Allocation Effectiveness
PCA = Product Cost Accuracy
ECC = Effective Cost Control
CIC = Cost Information Credibility
CRU = Cost Reporting Usefulness
CME = Cost Management Efficiency
RUQ = Resource Usefulness Quality
DMS = Decision Making Success
SOE = Superior Operational Excellence
OFP = Outstanding Firm Performance
OS = Organizational Survival
BV = Business Vision
MAK = Managerial Accounting Knowledge
BAS = Best Accounting System
EU = Environmental Understanding
CI = Competitive Intensity
MAE = Managerial Accounting Experience
SLE = Strategic Linkage Efficiency

FA = Firm Age

FS = Firm Size

α_n = Intercept – value of Y in the regression equation when the independent variable is equal zero

β_n = Regression coefficient – the amount of change in the dependent variable for a one-unit change in the independent variable

ε = Residual – error in predicting the research sample data

Summary

This chapter provides the details of the research methods, including the population and sample selection, the data collection procedure, the measurement of all construct variables, the method including the validity and reliability testing of the instrument, and the statistical analyses. Finally, Table 5 summarizes the definitions of the constructs, and the scale source. The next chapter describes the statistical results and the discussion of the results.

Table 5 Theoretical Definitions and Operational Definition of Constructs

Constructs	Definitions	Operational Definition	Scale Sources
Dependent Variables			
Organizational Survival (OS)	Firm's perception of the sustainable development in two firm performance views are social and environmental, to continuously increase its ability to manage.	This construct is measured by respondents' perceptions about sustainability, social responsibility and environment concern.	Laonamtha and Ussahawanitchakit, 2013

Table 5 (Continued)

Constructs	Definitions	Operational Definition	Scale Sources
Independent Variables of CAE			
Product cost Accuracy (PCA)	The costs associated with production from a successful cost accounting implementation that can reflect the real cost data that is error-free, and the process of calculation product cost is reliability.	This construct is measured by respondents' perceptions about appropriate cost accounting method, appropriate criteria, calculated by using real and complete cost data, and careful process of calculation product cost.	New scale
Effective Cost Control (ECC)	The monitoring resource utilization of the organization according to the budget plan to reduce costs.	The items require the perception of the importance reducing costs, improving internal cost management, supporting the operational cost effectiveness by removing barriers between departments, and improving cost monitoring.	New scale
Cost Information Credibility (CIC)	The neutral, complete and accurate of information to must be a faithful representation of the real-world economic transactions and phenomena.	The items question for the perceptions of neutral and completeness of information, and understanding of actual economics.	New scale
Cost Reporting Usefulness (CRU)	Present information that is relevant to the problem being considered in decision making, planning, controlling and operating to increase performance.	Perceptions of use cost information for decision making, planning, controlling and operating in order to enhance job performance.	New scale

Table 5 (Continued)

Constructs	Definitions	Operational Definition	Scale Sources
Mediating Variables			
Cost Management Efficiency (CME)	Achievement of planning, coordinating and controlling of cost systems for decision making and sustainable competitive advantage.	The perceptions of achievement the planning, coordinating and controlling of cost systems.	New Scale
Resource Usefulness Quality (RUQ)	The resource usage toward minimizing the resources on economizing, including the efficient use of shared resources.	This construct is measured by respondents' perceptions about requirements analysis, allocation, utilization, and shared resources efficiently.	New Scale
Decision Making Success (DMS)	The decision processes of a firm to choose activities from various alternatives that are more prominent than competitors based on cost information.	In this research, respondents are requested to indicate their perception of decision process and rational to choose the best decision, the use of cost management information to support decision making.	New Scale
Superior Operational Excellence (SOE)	The successful implementation to support operational risk mitigation, enhancement of quality, and timeliness of day-to-day activities with minimum cost and superior competitor.	The perceptions of operational risk identification, day-to-day activities' quality and timeliness improvement, and operational cost effectiveness.	New Scale
Outstanding Firm Performance (OFP)	The operational outcome that shows the performance of the firm both financial and non-financial continuously over the long term and predominated competitor.	The items ask for the perceptions of the firm's perception on both financial and non-financial performance such as customer acceptance, market share, firm image, and firm reputation. This construct is adapted from previous research.	Sampattikorn and Ussahawanitchakit (2012)

Table 5 (Continued)

Constructs	Definitions	Operational Definition	Scale Sources
Antecedents Variables			
Business Vision (BV)	The goals and direction of firms that can organize and manage activities to achieve goals following policies, regulations, and principles of firms in the future with the focuses on maximizing firm value in the long run.	The perceptions of the goals and direction is concerning objective and /or strategic direction to organize by activities perform that can maximize firm value.	New Scale
Managerial Accounting Knowledge (MAK)	The development of accountants' capability, attendance in training, using advanced techniques, and accounting initiative for providing management accounting information for planning, coordinating and controlling.	The perceptions of the firms' business process, knowledge and understanding of learning knowledge and crystallize them into operational knowledge.	New Scale
Best Accounting System (BAS)	A suitable management accounting processes that are continuous improvement and development to obtain quality information consisting of reliability, relevance and timeliness.	The perceptions of the development of accounting systems, the application of the accounting system. A good accounting system, the operations of the company to achieve its goals.	New Scale
Environmental Understanding (EU)	The ability of the firms to perception of changes in a set of political, economic, social and technological forces that are largely outside the control and influence of a business and that potentially has both a positive and negative impact on the business.	The perceptions of the comprehensive of changes in a set of technology, political, economic, and social.	New Scale

Table 5 (Continued)

Constructs	Definitions	Operational Definition	Scale Sources
Antecedents Variables (Continued)			
Competitive Intensity (CI)	The degree of competition faced by firms within their industry such as complexity, uncertainty and risk. .	The increase in new competitor, selling and distribution competition, quality and variety of products and price competition.	Adapt from Hoque (2011)
Moderator variables			
Managerial Accounting Experience (MAE)	The accounting departments' accumulated skills associated with cost management and a business role that employs their skills to improve managerial accounting practices.	The perceptions of the understanding of the firms' business process, and skills from events in the past, and crystallize them into operational knowledge.	Pothong and Ussahawanitchakit (2012)
Strategic Linkage Efficiency (SLE)	The ability of the firms to adopt of cost management to mobilize and deploy cost information explicitly to business strategy and to the competitive context in which value is created.	The application of cost management into business related to business strategy in order to preparation and presentation of cost information to achieve greater success.	Laonamtha and Ussahawanitchakit (2013)
Control variables			
Firm Age (FA)	The firm's experience measured by the number of years a firm has been in operation.	Dummy variable 0 = below and equal 15 years, 1 = higher than 15 years.	Prempree and Ussahawanitchakit (2013)
Firm Size (FS)	A determinant of the organizational success and explains the value of firm performance.	Dummy variable 0 = a firm has total assets less than or equal to 100,000,000 baht, 1 = a firm has total assets more than 100,000,000 baht.	Prempree and Ussahawanitchakit (2013)

CHAPTER IV

RESULTS AND DISCUSSION

The previous chapter describes the research methods used to understand the population and sample selection, data collection procedures, variable measurements, and statistical analyses. This chapter presents the results of statistical testing which are organized as follows. Firstly, respondent characteristics and descriptive statistics are demonstrated. Secondly, the results of correlation analysis and hypotheses testing by using multiple regression analysis are described. Finally, the summary of all hypotheses testing is also provided.

Respondent Characteristics and Descriptive Statistics

Respondent Characteristics

The unit of analysis in this research is the textile manufacturing business in Thailand. The key informant is an accounting executive. Characteristics of key informants are described by the demographic data including gender, age, marital status, educational level, work experience, average monthly income, and the current position in a company. Moreover, firm characteristics are also explained by the operational capital, total assets, period of time in business, and number of employees. Table 1C in Appendix C shows demographic characteristics of 179 key informants who returned questionnaires. Key informants, including male and female, are 22.3 and 77.7 percent, respectively. The age of most participants is equal to or more than 41 years old (67.6 percent). The marital status of key informants comprises 36.9 percent who are single and 59.2 percent who are married. The education level of most key informants is higher than undergraduate (55.9 percent). In addition, 56.4 percent of participants have been working in a firm more than 15 years. Also, 37.4 percent of key informants earn less than 50,000 baht a month, and 35.2 percent less than 50,000 baht a month. Finally, the position of key informants in a company is an accounting manager, at 54.7 percent.

Table 2C in Appendix C presented firm characteristics of 179 textile manufacturing businesses in Thailand. The demographic data shows that business types

of sampled firms, including company and partnership, are 88.3 percent and 11.7 percent, respectively. Most sampled firms have an operational capital of more than 150 million baht (55.9 percent). Furthermore, 40.2 percent of firm respondents have total assets less than 150 million baht, and 22.9 percent have more than 100 million baht. In addition, sampled firms with the number of employees more than 150 are 36.3 percent, respectively. The period of time in business of most sampled firms is more than 15 years (66.5 percent). Finally, the total revenue in business of most sampled firms is more than 30 million (63.7 percent).

Descriptive Statistics

Descriptive statistics are used to describe the general characteristics of the data, including mean and standard deviation. Table 6 demonstrates the descriptive statistics of all variables. Overall, the mean of all constructs is ranged 3.57 -4.21. The dependent variable, organizational survival, has the lowest mean (3.57), and the consequence variable, outstanding firm performance, has the highest mean (4.21). The results show that the mean of key constructs, including product cost accuracy, effective cost control, cost information credibility, and cost reporting usefulness are 3.80, 3.80, 3.70, and 3.89, respectively. These results indicate that cost allocation effectiveness is a likely important moderate for sampled firms. Also, the consequence variables, including cost management efficiency, resource usefulness quality, decision making success, superior operational excellence, and outstanding firm performance have the mean value of 3.99, 3.92, 4.10, 4.05, and 4.21, respectively. In addition, five antecedent variables, including business vision, management accounting knowledge, best accounting system, environmental understanding, and competitive intensity have the mean value of 3.67, 3.67, 3.59, 3.72, and 3.80, respectively. For the moderating variables, managerial accounting experience, and strategic linkage efficiency, the results show the mean values are 3.66 and 3.81. Finally, the standard deviation of all constructs is between .57-.71.

Table 6 Descriptive Statistics and Correlation Matrix

Variables	PCA	ECC	CIC	CRU	CME	RUQ	DMS	SOE	OFP	OS	BV	MAK	BAS	EU	CI	MAE	SLE	FS	FA
Mean	3.80	3.80	3.70	3.89	3.99	3.92	4.10	4.05	4.21	3.66	3.67	3.67	3.59	3.66	3.81	3.72	3.80	n/a	n/a
S.D.	0.58	0.71	0.63	0.62	0.64	0.63	0.57	0.64	0.59	0.61	0.57	0.63	0.59	0.62	0.61	0.62	0.58	n/a	n/a
PCA	1																		
ECC	.417***	1																	
CIC	.812***	.569***	1																
CRU	.671***	.509***	.655***	1															
CME	.615***	.554***	.678***	.679***	1														
RUQ	.495***	.803***	.601***	.517***	.604***	1													
DMS	.542**	.802***	.619***	.561***	.608***	.787***	1												
SOE	.443***	.551***	.497***	.509***	.484***	.652***	.544***	1											
OFP	.391***	.755***	.486***	.486***	.472***	.774***	.696***	.512***	1										
OS	.354***	.392***	.435***	.358***	.429***	.530***	.412***	.782***	.443***	1									
BV	.591***	.595***	.571***	.630***	.577***	.458***	.544***	.443***	.390***	.324***	1								
MAK	.445***	.614***	.471***	.559***	.542***	.512***	.538***	.346***	.475***	.296***	.676***	1							
BAS	.463***	.625***	.529***	.627***	.588***	.510***	.494***	.540***	.380***	.403***	.758***	.740***	1						
EU	.520***	.590***	.541***	.610***	.629***	.512***	.579***	.434***	.417***	.288***	.717***	.762***	.772***	1					
CI	.534***	.482***	.549***	.692***	.529***	.485***	.490***	.494***	.399***	.355***	.601***	.530***	.631***	.637***	1				
MAE	.706***	.597***	.766***	.595***	.659***	.596***	.565***	.498***	.469***	.422***	.581***	.532***	.608***	.628***	.576***	1			
SLE	.765***	.560***	.783***	.676***	.676***	.526***	.613***	.464***	.423***	.322***	.615***	.563***	.577***	.612***	.492***	.738***	1		
FS	.108	.085	.123	.144	.091	.124	.125	.075	.105	.060	.109	.220***	.113	.060	.112	.110	.120	1	
FA	-.098	-.123	-.104	.045	-.035	-.080	-.029	.021	-.174***	-.046	.021	-.013	.000	-.028	.026	-.174***	-.101	.213***	1

*** p < .01, ** p < .05, * p < .10

Results of Correlation Analysis and Hypotheses Testing

Results of Correlation Analysis

The Pearson correlation for bivariate analysis of each variable pair is conducted in this research. The correlation analysis results show a multicollinearity problem and explore the relationships among the variables. Table 6 shows the results of the correlation analysis of all constructs. The bivariate correlation procedure is subject to a two-tailed test of statistical significance at $p < 0.01$.

Therefore, the correlation matrix can prove the correlation between the two variables and verify the multicollinearity problems by the intercorrelations among the independent variables. The results indicate no multicollinearity problems in this research, and the result is lower at 0.90 (Hair et al., 2010). Accordingly, the evidence suggests that there are significantly related among the five dimensions of cost allocation effectiveness between 0.391 - 0.803, $p < 0.01$. The correlation matrix reveals a correlation between the consequences of the dimensions of cost allocation effectiveness. The result indicates that the dimension of cost allocation effectiveness in relation to cost management efficiency, decision making success, resource usefulness quality, superior operational excellence, outstanding firm performance, and organizational survival is significant and positively correlated between 0.354 - 0.803, $p < 0.01$.

Definitely, the antecedent constructs, including business vision, managerial accounting knowledge, best accounting system, environmental understanding, and competitive intensity are significantly related to the dimensions of cost allocation effectiveness ($r = 0.445$- 0.692, $p < 0.01$). Finally, the moderating effect of managerial accounting experience has correlations with all variables between 0.422 - 0.766, $p < 0.01$., and strategic linkage efficiency between 0.492 - 0.765, $p < 0.01$.

Results of Hypotheses Testing

The Ordinary Least Squares (OLS) regression analysis is conducted in the research. The regression equation generated is a linear combination of the independent variables that best explains and predicts the dependent variable (Aulakh, Kotabe and Teegen, 2000). Therefore, OLS is an appropriate method for examining the hypothesized relationships. In this research, all hypotheses are transformed into 25

equations. Furthermore, there are two dummy variables is firm size and firm age which are consistent with the data collection included in those equations for testing.

The Effects of Cost Allocation Effectiveness on Its Consequences

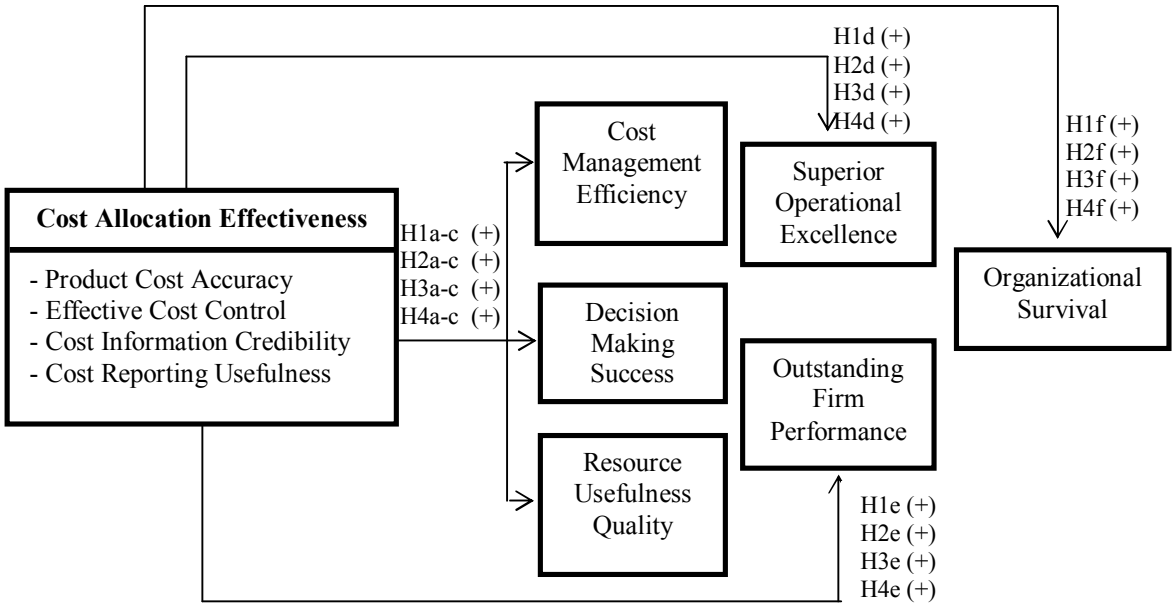
With respect to the relationships, this research posits cost allocation effectiveness as the antecedents. Cost management efficiency, resource usefulness quality, decision making success, superior operational excellence, outstanding firm performance, and organizational survival are the consequences of cost allocation effectiveness. Table 7 shows the correlation between the independent and dependent variables. For the independent variables, four dimensions of cost allocation effectiveness are combined; they consist of product cost accuracy, effective cost control, cost information credibility, and cost reporting usefulness. The dependent variables consist of cost management efficiency, resource usefulness quality, decision making success, superior operational excellence, outstanding firm performance, and organizational survival as illustrated in Figure 11.

The correlation among independent and dependent variables are shown in Table 7. The results indicate that product cost accuracy is significantly and positively correlated with cost management efficiency, resource usefulness quality, decision making success, superior operational excellence, outstanding firm performance, and organizational survival ($r = .615$, $p < .01$; $r = .495$, $p < .01$; $r = .542$, $p < .01$; $r = .44$, $p < .01$; $r = .391$, $p < .01$; $r = .354$, $p < .01$, respectively). Then, effective cost control is significantly and positively correlated with cost management efficiency, resource usefulness quality, decision making success, superior operational excellence, outstanding firm performance, and organizational survival ($r = .554$, $p < .01$; $r = .803$, $p < .01$; $r = .802$, $p < .01$; $r = .551$, $p < .01$; $r = .755$, $p < .01$; $r = .392$, $p < .01$, respectively).

Furthermore, cost information credibility is significantly and positively correlated with cost management efficiency, resource usefulness quality, decision making success, superior operational excellence, outstanding firm performance, and organizational survival ($r = .678$, $p < .01$; $r = .601$, $p < .01$; $r = .619$, $p < .01$; $r = .497$, $p < .01$; $r = .486$, $p < .01$; $r = .435$, $p < .01$, respectively). Finally, cost reporting usefulness is significantly and positively correlated with cost management efficiency, resource usefulness quality, decision making success, superior operational excellence,

outstanding firm performance, and organizational survival (r = .679, p < . 01; r = .517, p < . 01; r = .561, p < . 01; r = .509, p < . 01; r = .486, p < . 01; r = .358, p < . 01, respectively).

Figure 11 Results of the Effects of Cost Allocation Effectiveness on Its Consequences



Furthermore, cost information credibility is significantly and positively correlated with cost management efficiency, resource usefulness quality, decision making success, superior operational excellence, outstanding firm performance, and organizational survival (r = .678, p < . 01; r = .601, p < . 01; r = .619, p < . 01; r = .497, p < . 01; r = .486, p < . 01; r = .435, p < . 015, respectively). Finally, cost reporting usefulness is significantly and positively correlated with cost management efficiency, resource usefulness quality, decision making success, superior operational excellence, outstanding firm performance, and organizational survival (r = .679, p < . 01; r = .517, p < . 01; r = .561, p < . 01; r = .509, p < . 01; r = .486, p < . 01; r = .358, p < . 01, respectively).

For the correlation between independent variables, the results from Table 7 also show that product cost accuracy is significantly and positively correlated with effective cost control, cost information credibility, and cost reporting usefulness

(r = .417, p < . 01; r = .812, p < . 01; r = .671, p < . 01, respectively). Then, effective cost control is significant and positively correlated with cost information credibility, and cost reporting usefulness (r = .569, p < . 01; r = .509, p < . 01, respectively). Finally cost information credibility has a significant and positive correlation with cost reporting usefulness (r = .65, p < . 01).

Table 7 Descriptive Statistics and Correlation Matrix of Cost Allocation Effectiveness and Its Consequences

Variables	PCA	ECC	CIC	CRU	CME	RUQ	DMS	SOE	OFP	OS	MAE	FS	FA
Mean	3.80	3.80	3.70	3.89	3.99	3.92	4.10	4.05	4.21	3.66	3.72	n/a	n/a
S.D.	0.58	0.71	0.63	0.62	0.64	0.63	0.57	0.64	0.59	0.61	0.62	n/a	n/a
PCA	1												
ECC	.417***	1											
CIC	.812***	.569***	1										
CRU	.671***	.509***	.655***	1									
CME	.615***	.554***	.678***	.679***	1								
RUQ	.495***	.803***	.601***	.517***	.604***	1							
DMS	.542***	.802***	.619***	.561***	.608***	.787***	1						
SOE	.443***	.551***	.497***	.509***	.484***	.652***	.544***	1					
OFP	.391***	.755***	.486***	.486***	.472***	.774***	.696***	.512***	1				
OS	.354***	.392***	.435***	.358***	.429***	.530***	.412***	.782***	.443***	1			
MAE	.706***	.597***	.766***	.595***	.659***	.596***	.565***	.498***	.469***	.422***	1		
FS	.108	.085	.123	.144	.091	.124	.125	.075	.105	.060	.110	1	
FA	-.098	-.123	-.104	.045	-.035	-.080	-.029	.021	-.174***	-.046	-.174***	.213***	1

*** p < .01, ** p < .05, * p < .10

Likewise, variance inflation factors (VIF) are used to test the correlation among the independent variables (see Table 8). In this case, the maximum value of VIF is 3.68, which is well below the cutoff value of 10 (Hair et al., 2010) meaning each variable is not correlated with each other. Accordingly, there are no significant multicollinearity problems confronted in this research.

Table 8 exhibits the results of the OLS regression analysis of the impacts of each perspective of cost allocation effectiveness (product cost accuracy, effective cost control, cost information credibility, and cost reporting usefulness) on its consequences (cost management efficiency, resource usefulness quality, decision making success, superior operational excellence, outstanding firm performance, and organizational survival) which are followed by Hypotheses 1 to 4.

Firstly, the evidence in Table 8 relates to product cost accuracy (Hypotheses 1a – 1f). The findings show the relation between product cost accuracy and decision

making success has a significant positive effect as β_{35} = .187, p < .05. This is consistent with many researchers found that product cost accuracy has a positive relationship to decision making success. Lamminmaki and Drury (2001) suggested that a key dimension of successful cost accounting implementation is the product costing accuracy that is more accurate product cost which is an important issue for accounting practitioners. From their point of view, managers may want to know whether the information provided by their costing systems is accurate so that, they can estimate the uncertainty of their decisions made on the basis of this information (Chan and Lee, 2003). This was supported by Tontiset and Ussahawanitchakit (2009) who examined the accurate product cost is the attributes of cost information for decision making that cost management systems should provide for the means to develop reasonably accurate product costs. The main objective of managerial accounting arguably is to generate and report internal accounting information that is useful for managers in the decision-making process (Rajan and Reichelstein, 2004). ***Thus, Hypothesis 1b is supported.***

Nevertheless, product cost accuracy also has no significant effect on cost management efficiency (β_1 = .072, p > .10), resource usefulness quality (β_{18} = .104, p > .10), superior operational excellence (β_{56} = .088, p > .10), outstanding firm performance (β_{78} = .010, p > .10), and organizational survival (β_{103} = -.003, p > .10). Although, prior research suggests that the product cost accuracy leads to valuable cost information. Product cost accuracy is important information on supporting the performance for creates a competitive advantage (Chan and Lee, 2003). However, the results that appear to have the possible reason for this are that not only product cost information from successful cost accounting implementation to create a competitive advantage but also depends on other information influences such as competitors and customer information. Consistently, Banker, Bardhan and Chen (2008) advocate that using cost allocation information has no significant direct impact on plant performance because cost allocation information may not be a sufficient statistic for manufacturing. Additionally, competitor cost analysis is one of the market information competencies required in order to achieve success in the marketplace, which is expected to have a significant positive impact on company performance (Hsu and Volker, 2003). Compared with the competitor's cost information, cost benchmarking helps a firm improve its future cost situation by providing key ratios of the competitors' cost

structures, and thus, methods of process optimization (Hunt, 2012). Firms which understand and are concerned with marketing will have the ability to translate customer needs to solve the appropriate problems which are critical for outside customers as to their needs for other departmental operations (Engelen and Brettel, 2012).

Moreover, cost allocation effectiveness has difficulties in the behavioral aspects of cost allocation (Hussain, Gunaskearn and Laitiner, 1998). However, many of these studies do not indicate whether accurate cost allocation data achieved higher levels of operational or financial performance (Shields and McEwen, 1996; Foster and Swenson, 1997). For the possible reason from the result, cost allocation effectiveness may not contain sufficient cost information for cost management efficiency, resource usefulness quality, superior operational excellence, outstanding firm performance, and organizational survival. ***Thus, Hypotheses 1a, 1c – 1f are not supported.***

Secondly, in light of effective cost control (Hypotheses 2a – 2f), the results indicate that effective cost control has significant effects on cost management efficiency ($\beta_2 = .185$, $p < .01$), decision making success ($\beta_{36} = .674$, $p < .01$), resource usefulness quality ($\beta_{19} = .685$, $p < .01$), superior operational excellence ($\beta_{57} = .370$, $p < .01$), outstanding firm performance ($\beta_{70} = .666$, $p < .01$), and organizational survival ($\beta_{104} = .197$, $p < .05$). The results support the hypothesized theoretical relationship that firms which emphasize cost management efficiency, decision making success, resource usefulness quality, superior operational excellence, outstanding firm performance, and organizational survival. These findings confirm that firms which pay more attention to the cost control for cost allocation effectiveness is providing cost management efficiency, decision making success, resource usefulness quality, superior operational excellence, outstanding firm performance, and organizational survival (Bailey, 1991; Adler, Everett and Waldron, 2000). Further, Brierley, Cowton and Drury (2006), revealed that product cost information was the least important element in making decisions on selling prices, make-or-buy, cost reduction, product design, evaluating new production processes and product discontinuation. ***Thus, Hypotheses 2a – 2f are supported.***

Thirdly, the results relate to cost information credibility (Hypotheses 3a – 3f). The findings show the relation between cost information credibility has a significant positive effect on cost management efficiency ($\beta_3 = .285$, $p < .01$), and organizational

survival (β_{105} = .272, p < .05). This is consistent with many researchers who found that cost information credibility has a positive relationship to cost management efficiency and organizational survival (Krishnan et al., 2005; Maines and Wahlen, 2006; Prempanichnukul and Ussahawanitchakit, 2010). From their point of view, cost information credibility helps managers to identify potential problems as well as opportunities in time and make more well informed and effective decisions. Moreover, information credibility is an important factor that makes firms successful. Thus, firms that can provide credible basic information to decide correctly and with timeliness helps firms manage, control operations and judge effectively (Ge and McVay, 2005; Hermanson, 2006). At this point, cost information credibility is positive relations to cost management efficiency, and organizational survival. ***Thus, Hypotheses 3a, 3f are supported.***

Surprisingly, cost information credibility also has no significant relation on decision making success (β_{37} = .057, p > .10), resource usefulness quality (β_{20} = .111, p > .10), superior operational excellence (β_{58} = .096, p > .10), and outstanding firm performance (β_{80} = -.016, p > .10. Although, previous research explained that the firms can provide credible basic information to decide correctly which lead to increasing the value of operational. Information credibility is critical to bringing the firm to achieve its goals (Altamuro and Beatty, 2010). However, these results are consistent with Prempree, and Ussahawanitchakit, (2012) who suggest that the extent of management accounting information quality emphasizing correctness, completeness and neutrality does not depend on the firm value. As the results, cost information credibility also has no significant decision making success, resource usefulness quality, superior operational excellence and outstanding firm performance. ***Thus, Hypotheses 3b-3e are not supported***.

Finally, Cost reporting usefulness (Hypotheses 4a-f) significantly and positively relates to cost management efficiency (β_4 = .350, p < .01), superior operational excellence (β_{59} = .198, p <.05), and cost management efficiency (β_{81} = .148, p < .05). This is consistent with Rahahleh, (2010) who states that the usefulness of quality cost information is used to translate quality problems to the top management, who are generally more concerned with financial performance. Previous researchers

argue that performance evaluation can provide a contribution to the firm's success through the usefulness of information process (Abdel-Maksoud, Dugdale and Luther, 2005). Moreover, cost reporting is useful in terms of monitoring the organizational activities, such as planning and scheduling of work activities, assigning tasks, clarifying objectives and priorities, directing and coordinating activities, dealing with day-to-day operational problems, evaluating of managers' efficiency, recognizing of non value adding activities, valuating of inventories, analyzing of customers' profitability, and designing of production and sales strategy (Hoque, 2000). Tontiset and Ussahawanitchakit (2009) found that cost information usefulness has a positive and significant effect on corporate competitiveness. For these reasons, firms with cost reporting usefulness tend to have cost management efficiency, and outstanding firm performance. ***Thus, Hypotheses 4a, 4d and 4e are supported.***

Nevertheless, cost reporting usefulness also has no significant effects on decision making success (β_{38} = .050, p >. 10), resource usefulness quality (β_{21} = .020, p >. 10), and organizational survival (β_{106} =.082, p >. 10). The study of this research shows no significant relationship between cost reporting usefulness and decision making success, resource usefulness quality, superior operational excellence, and organizational survival which are contrary to the suggestions of previous research suggesting that reporting usefulness is believed to add value to the decision. However, the results that appear to have the possible reason for this is that not only presenting cost information relevant to the problem being considered in management order to enhance job performance to create a competitive advantage but also depends on other factors influences. Consistent with the research of Ninlaphay, Ussahawanitchakit and Boonlua (2012) and Gates, Reckers and Robinson (2009) who suggest that cost reporting usefulness can improve the effectiveness of management, but to achieve business goals could be the result of other factors such as the ability of the management team, collaboration and enthusiasm of the employees in the organization, and other environmental factors that affect the organization. ***Thus, Hypotheses 4b-4c, 4f are not supported.***

In conclusion, these findings reveal that four dimensions of cost allocation effectiveness (product cost accuracy, effective cost control, cost information credibility,

and cost reporting usefulness) have influenced directly on its consequence variables. Therefore, Hypotheses 3 are fully supported. Moreover, all of Hypotheses 1, 3 and 4 are partially supported.

For the control variable, the results indicate that firm age has a significant negative relationship with outstanding firm performance (β_{83} = -.232, p < .10). Meaning that firm with more than 15 years in business operation has less outstanding firm performance. This caused a new business always involves innovation and it is easy to welcome innovation and accept new ideas (Ciabuschi, Perna and Snehota, 2012).

Table 8 Results of the Effects of Cost Allocation Effectiveness and Its Consequences

Independent Variables		**Dependent Variables**					
		Cost Management Efficiency Eq.1	**Decision Making Success Eq.5**	**Resource Usefulness Quality Eq.3**	**Superior Operational Excellence Eq.8**	**Outstanding Firm Performance Eq.11**	**Organizational Survival Eq.15**
Cost Allocation Effectiveness							
Product Cost Accuracy (PCA)	H1a-f	.072 (.091)	**.187**** **(.076)**	.104 (.097)	.088 (.109)	.010 (.089)	-.003 (.124.)
Effective Cost Control (ECC)	H2a-f	**.185***** **(.063)**	**.674***** **(.053)**	**.685***** **(.055)**	**.370***** **(.076)**	**.666***** **(.062)**	**.197**** **(.086)**
Cost Information Credibility (CIC)	H3a-f	**.285***** **(.095)**	.057 (.079)	.111 (.083)	.096 (.114)	-.016 (.093)	**.272**** **(.129)**
Cost Reporting Usefulness (CRU)	H4a-f	**.350***** **(.073)**	.050 (.061)	.020 (.063)	**.198**** **(.088)**	**.148**** **(.072)**	.082 (.099)
Control Variables:							
Firm Size (FS)		.-.043 (.104)	.037 (.087)	.069 (.090)	-.047 (.125)	.103 (.102)	-.005 (.141)
Firm Age (FA)		.028 (.110)	.152 (.092)	.037 (.096)	.171 (.132)	**-.232*** **(.108)**	.007 (.150)
Adjusted R^2		.563	.695	.670	.370	.581	.196
Maximum VIF		3.684	3.684	3.684	3.684	3.684	3.684

*** p<0.01, ** p<0.05, * p<0.10

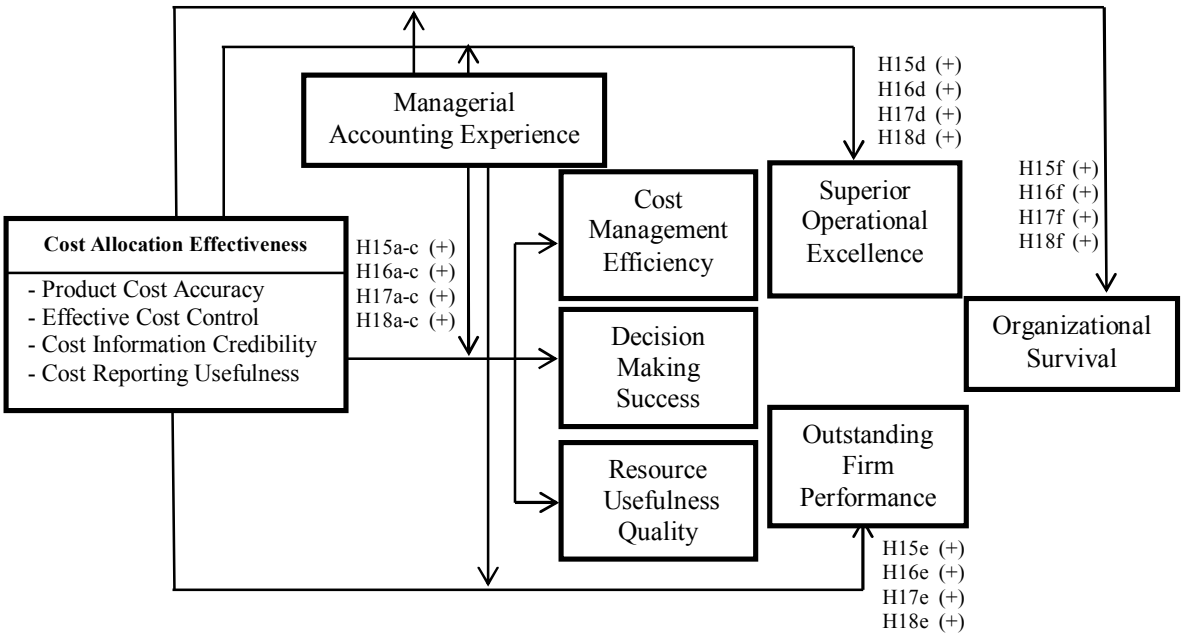
Beta coefficients with standard errors in parenthesis

However, firm age does not reflect a focus on cost management efficiency (β_6 = -.028, p > .10), decision making success (β_{40} = .152, p > .10), resource usefulness quality (β_{23} = .037, p > .10), superior operational excellence (β_{61} = .171, p > .10), and organizational survival (β_{108} = .007, p > .10). It may imply that firm age does not impact cost management efficiency, decision making success, resource usefulness quality, superior operational excellence, and organizational survival. Lastly, the results do not find the relationships among firm size, cost management efficiency (β_5= -.043, p > .10), decision making success (β_{39} = .037, p > .10), resource usefulness quality (β_{22} = .069, p > .10), superior operational excellence (β_{60} = -.047, p > .10), outstanding firm performance (β_{82} = .103, p > .10), and organizational survival (β_{107} = -.005, p > .10). The result shows that firm size does not impact cost management efficiency, decision making success, resource usefulness quality, superior operational excellence, outstanding firm performance, and organizational survival.

The Moderating Effects of Managerial Accounting Experience

With respect to the relationships, this research posits managerial accounting experience as the moderating effects of the relationships among four dimensions of cost allocation effectiveness and its consequence (cost management efficiency, decision making success, resource usefulness quality, superior operational excellence, outstanding firm performance, and organizational survival) as shown in Figure 12.

Figure 12 Results of the Moderating Effects of Managerial Accounting Experience



The correlation coefficients between managerial accounting experience and six dependent variables (including cost management efficiency, decision making success, resource usefulness quality, superior operational excellence, outstanding firm performance, and organizational survival) are .659, .596, .565, .498, .469, and .422, respectively, as shown in Table 7. All pairs of managerial accounting experience and dependent variables are significant and higher than 0.3.

For the correlation between independent variables, product cost accuracy has a significant and positive correlation with managerial accounting experience ($r = .706$, $p < .01$). Effective cost control significantly and positively correlates with managerial accounting experience ($r = .597$, $p < .01$). Cost information credibility significantly and positively correlates with managerial accounting experience ($r = .766$, $p < .01$). Then, cost reporting usefulness significantly and positively correlates with managerial accounting experience ($r = .595$, $p < .01$). Furthermore, the maximum value of VIF (5.894) as show in Table 9 is lower than the cut-off value of 10. Thus, the multicollinearity problem is of no concern.

Table 9 shows the results of Hypotheses 15 to 18, indicating that managerial accounting experience significantly and positively moderates the relationships between product cost accuracy and cost management efficiency ($\beta_{12} = .259$, $p < .01$), and effective cost control and superior operational excellence ($\beta_{68} = .192$, $p < .05$). On the basis of the literature reviewed, problem-solving performance should depend on the interactions of the strategies and the level of experience (Lin, 2008; Pretz, 2008). Managerial accounting experience refers to accounting knowledge and skills that can create added value to the firms (Pothong and Ussahawanitchakit, 2011) in terms of strategic management support from cost allocation effectiveness. However, managerial accounting experience was successful using strategies like strategic cost management (Pretz, 2008). Some scholars propose that accounting practice efficiency and job success come from accounting experience (Prasong and Ussahawanitchakit, 2012). Therefore, this relationship indicates that firms will have a great cost management efficiency and superior operational excellence when firms have product cost accuracy and effective cost control via managerial accounting experience. ***Hence, Hypotheses 15a and 16d are supported.***

Table 9 The Results of Regression Analysis of the Moderating Effect of Managerial Accounting Experience

Independent Variables		Dependent Variables					
		Cost Management Efficiency Eq.2	Decision Making Success Eq.6	Resource Usefulness Quality Eq.4	Superior Operational Excellence Eq.9	Outstanding Firm Performance Eq.12	Organizational Survival Eq.16
Cost Allocation Effectiveness							
Product Cost Accuracy (PCA)		-.026 (.092)	**.200** **(.079)**	.099 (.083)	.086 (.114)	.078 (.093)	-.014 (.129)
Effective Cost Control (ECC)		**.113*** **(.085)**	**.718*** **(.058)**	**.660*** **(.059)**	**.342*** **(.081)**	**.686*** **(.066)**	.134 (.092)
Cost Information Credibility (CIC)		**.174*** **(.098)**	.091 (.085)	.121 (.089)	.057 (.122)	.061 (.099)	.214 (.139)
Cost Reporting Usfulness (CRU)		**.376*** **(.074)**	.070 (.064)	-.007 (.067)	.125 (.092)	.123 (.078)	.041 (.105)
Moderator :							
Managerial Accounting Experience (CME)		**.281*** **(.085)**	-.088 (.074)	.047 (.077)	.103 (.108)	**-.164*** **(.089)**	.128 (.120)
PCA* MAE	H15 a-f	**.259*** **(.089)**	-.080 (.077)	.098 (.080)	.068 (.111)	-.141 (.090)	.063 (.128)
ECC*MAE	H16 a-f	-.051 (.069)	-.013 (.060)	.061 (.063)	**.192**** **(.086)**	.008 (.070)	.032 (.098)
CIC*MAE	H17 a-f	-.143 (.098)	.089 (.085)	**-.178**** **(.089)**	-.103 (.122)	.022 (.099)	-.073 (.139)
CRU*MAE	H18 a-f	-.007 (.064)	-.081 (.055)	.052 (.058)	-.015 (.080)	.101 (.065)	.118 (.090)
Control Variables:							
Firm Size (FS)		-.070 (.102)	.017 (.088)	.081 (.092)	-.039 (.126)	.145 (.103)	.029 (.143)
Firm Age (FA)		.068 (.107)	.130 (.093)	.058 (.097)	.206 (.133)	**-.248**** **(.108)**	.041 (.151)
Adjusted R^2		.597	.698	.671	.378	.589	.198
Maximum VIF		5.894	5.894	5.894	5.894	5.894	5.894

*** p<0.01, ** p<0.05, * p<0.10

Beta coefficients with standard errors in parenthesis

In contrast, the results reveal that managerial accounting experience does not significantly moderate the relationships between product cost accuracy and among decision making success (β_{46} = -.080, p > .10), resource usefulness quality (β_{29} = .098,

p > .10), superior operational excellence (β_{67} = .068, p > .10), outstanding firm performance (β_{89} = -.141, p > .10), and organizational survival (β_{114} = .063, p > .10). On the other hand, managerial accounting experience does not significantly moderate the relationships between effective cost control and among cost management efficiency (β_{13} = -.051, p > .10), decision making success (β_{47} = -.013, p > .10), resource usefulness quality (β_{30} = .061, p > .10), outstanding firm performance (β_{90} = .008, p > .10), and organizational survival (β_{115} = .032, p > .10). For testing managerial accounting experience does not significantly moderate the relationships between cost information credibility and among cost management efficiency (β_{14} = -.143, p > .10), decision making success (β_{48} = .089, p > .10), resource usefulness quality (β_{31} = -.178, p < .05), superior operational excellence (β_{69} = -.103, p > .10), outstanding firm performance (β_{91} = .022, p > .10), and organizational survival (β_{116} = -.073, p > .10). Moreover, the results reveal that managerial accounting experience does not significantly moderate the relationships between cost reporting usefulness and among cost management efficiency (β_{15} = -.007, p > .10), decision making success (β_{49} = -.081, p > .10), resource usefulness quality (β_{32} = .052, p > .10), superior operational excellence (β_{70} = -.015, p > .10), outstanding firm performance (β_{92} = .101, p > .10), and organizational survival (β_{117} = .118, p > .10). These results can be interpreted that managerial accounting experience does not have a role as a moderating variable. The prior empirical evidence reports that managerial accounting experience, whereas the benefit of experience is debated in theoretical by other scholars (Cassar, 2012). Schlogl (2005) indicated that the experience has a lot of information on the technology system that stores data in a more diverse organization and would affect the data managers who lack skills to manage information. These theoretical debates about experience include the limitation of gaining knowledge transfer across the different tasks, insufficient task repetition to achieve learning by doing, and cognitive biases that prevent effective learning. In a similar Emden, Yaprak and Cavusgil (2005), it is possible in this research that no organizational experience impact on the information reliability, organizational productivity, resource utilization, and business competitiveness – firm value relationship is found. From the overall reasons, indicate that managerial accounting experience is not an adequate on those relationships in this research. ***Hence, Hypotheses 15b-15f, 16a-16c, 16d-16e, 17a-17f, and 18a -18f are not supported.***

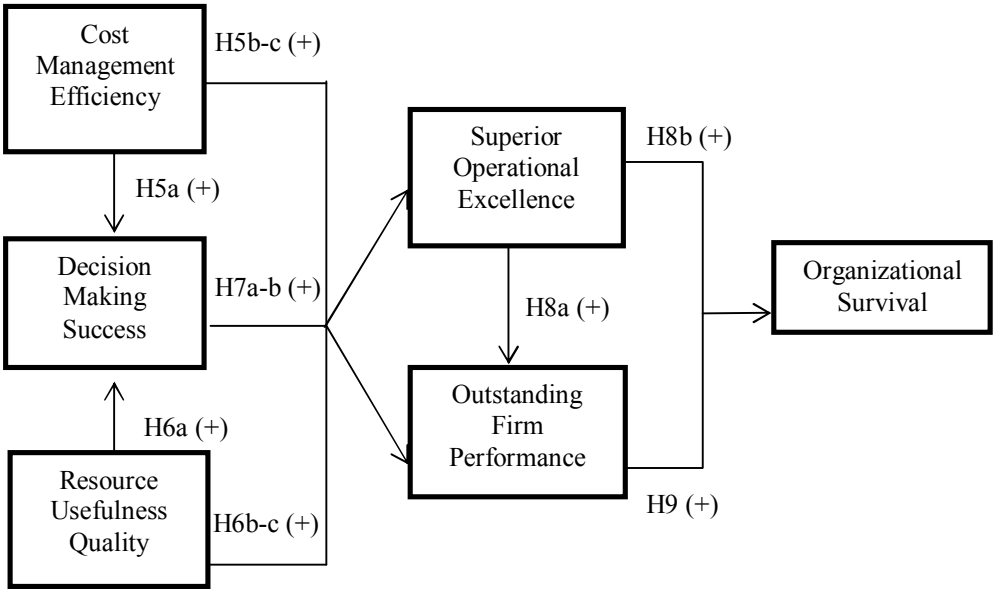
Surprisingly, the results indicate that firm age has a negative relationship with outstanding firm performance (β_{94} = -.248, p < .05). Meaning that firm with more than 15 years in business operation has less outstanding firm performance. This caused a new business always involves innovation and it is easy to welcome innovation and accept new ideas (Ciabuschi, Perna and Snehota, 2012).

The Effects of Cost Allocation Effectiveness Consequences on Organizational Survival

As described in Chapter two, cost allocation effectiveness consequences are combined into five categories namely cost management efficiency, resource usefulness quality, decision making success, superior operational excellence, and outstanding firm performance. However, this research assigns that cost management efficiency and resource usefulness quality have direct and positive influences on decision making success as illustrated in Figure 13.

Table 10 shows the results of correlation analysis which indicate that cost management efficiency positively correlated with resource usefulness quality, decision making success, superior operational excellence, and outstanding firm performance (r = .604, p < .01; r = .608, p < .01; r = .484, p < .01; r = .472, p < .01, respectively). Then, the results show that resource usefulness quality has a significant and positive correlation with decision making success, superior operational excellence, and outstanding firm performance (r = .787, p < .01; r = .65, p < .01; r = .774, p < .01, respectively). Furthermore, decision making success has a significant and positive correlation with superior operational excellence, and outstanding firm performance (r = .544, p < .01; r = .696, p < .01, respectively) and superior operational excellence has a significant and positive correlation with outstanding firm performance (r = .512, p < .01, respectively). This research posits the cost management efficiency, decision making success, and resource usefulness quality have direct and positive influences on superior operational excellence, and outstanding firm performance.

Figure 13 Results of the Effects of Cost Allocation Effectiveness Consequences on Organizational Survival



This research hypothesizes that superior operational excellence and outstanding firm performance positively influences on organizational survival. Table 10 shows the correlation coefficients between superior operational excellence, and outstanding firm performance, and organizational survival. It presents that superior operational excellence has a significant and positive correlation with organizational survival ($r = .782$, $p < .05$). Then, and outstanding firm performance has a significant and positive correlation with organizational survival ($r = .443$, $p < .05$). Most of these correlation coefficients are less than 0.9. Consequently, overall, the multicollinearity problems are not a concern for this analysis (Hair et al., 2010).

Table 10 Descriptive Statistics and Correlation Matrix of Cost Allocation Effectiveness and Its Consequences

Variables	CME	RUQ	DMS	SOE	OFP	OS	FS	FA
Mean	3.80	3.80	3.70	3.89	3.99	3.92	n/a	n/a
S.D.	0.58	0.71	0.63	0.62	0.64	0.63	n/a	n/a
CME	1							
RUQ	.604***	1						
DMS	.608***	.787***	1					
SOE	.484***	.652***	.544***	1				
OFP	.472***	.774***	.696***	.512***	1			
OS	.429***	.530***	.412***	.782***	.443***	1		
FS	.091	.124	.125	.075	.105	.060	1	
FA	-.035	-.080	-.029	.021	-.174***	-.046	.213***	1

*** p < .01, ** p < .05, * p < .10

Furthermore, with regard to the multicollinearity problem, VIF is used to test the correlation among independent variables (see Table 11). In this analysis, the maximum value of VIF is 2.841 being less than 10 indicating that there are no significant multicollinearity problems confronted (Hair et al., 2010).

Table 11 presents the results of the OLS regression analysis of the impact on cost allocation effectiveness consequences on organizational survival which are followed by Hypotheses 5 to 9. The evidence in Table 11 indicates that cost management efficiency has significant and positive relationships to s decision making success (β_{52} = .208, p < .01), and superior operational excellence (β_{73} = .135, p < .01). In accordance with previous researches, the firms that have better management should win quality of the companies which lead to organizational operational efficiency, financial success, and a sustainable competitive advantage (York and Miree, 2004). Cost management techniques can significantly contribute to an operation's enhancement (Bigelow, 2002). Similarly, previous studies indicate that the ability of operational cost effectiveness has an impact on operational effectiveness, involvement on strategic goals, create competitive advantage and subsequently increased firm performance (Chaikambang, Ussahawanitchakit and Boonlua, 2012; Chitmun, Ussahawanitchakit and Boonlua, 2012; Wang and Wu, 2012; Tegarden et al., 2005). Therefore, cost management efficiency helps to enhance strategic goal achievement and continuous corporate survival. ***Hence, Hypotheses 5a and 5b are supported.***

In contrast, the results reveal that cost management efficiency does not significantly affect to outstanding firm performance (β_{95} = -.043, p > .10) although, cost management efficiency is impacted on the outstanding firm performance to drive strategic goal achievement of the firm (Cinquini and Tenucci, 2010). Interestingly, this research may not find the relationships between cost management efficiency and outstanding firm performance. It is possible that to transform cost management efficiency into the outstanding firm performance depends on critical component to add value to firm performance such as extensive staff expertise; a challenging work environment; organizational alignment; or participative; of business operations (Sampattikorn, Ussahawanitchakit and Boonlua, 2012). Therefore, cost management efficiency does not significantly affect to outstanding firm performance. ***Thus, Hypothesis H5c is not supported.***

For Hypothesis 6, resource usefulness quality has a significant and positive relationship to decision making success (β_{53} = .661, p < .01), superior operational excellence (β_{74} = .558, p < .01), and outstanding firm performance (β_{96} = .585, p < .01). Prior research indicates that resource usefulness quality assessment has a significant positive effect on operational excellence outstanding, decision making advantage, and valuable information specialization (Chaikambang, Ussahawanitchakit and Boonlua, 2012). Hence, the most important thing for firms is to make efficient use of those different advantages such as the resource usefulness quality of the firm that will enhance the value of the firm (Fu, 2007). Similarly, Lahiri and Kedia (2009), find that internal resources have a positive relationship to a firm's performance. In addition, Prempree and Usahawanichakit (2010) find that resource management capacity influences decision-making quality, whilst decision-making quality is able to increase firm performance. Therefore, resource usefulness quality tends to encourage decision making success, superior operational excellence, and outstanding firm performance. ***Hence, Hypotheses 6a-c are supported.***

With regard to Hypothesis 7, it demonstrates that decision making success has a significant and positive relationship to outstanding firm performance (β_{97} = .255, p < .01). The main objective of managerial accounting arguably is to generate and report internal accounting information that is useful for managers in the decision-

making process (Rajan and Reichelstein, 2004). Furthermore, Chenhall (2003) suggested that decision making could enhance the potential of corporate competency. A successful corporation adopts a different perspective on strategic decision making (Eisenhardt and Martin, 2000). The realization of strategic decision making is important for executives who are required to conform to rapidly changing environments (O' Donnell and David, 2000). The decision maker is justifying the decision choices from information quality such as that which is timely, accurate and reliable. The best choice is selected to optimize firm performance. Thus, decision making success tends to encourage outstanding firm performance. ***Hence, Hypothesis 7b is supported.***

In contrast, the results reveal that decision making success does not significantly affect to superior operational excellence (β_{75} = .029, p > .10). Although, prior research suggests that decision making success could enhance the potential of corporate competency (Chenhall, 2003). This is consistent with Chitmun, Ussahawanitchakit, and Boonlua (2012) do not find a relationship between valuable unique decision making and the achievement of the firm to adopt business strategies and activities. However, the results that appear to have the possible reason for superior operational should focus on decision making success but depends on other factors that influence. Dernbach (2003) who stated that decision making success is the foundational principle of sustainable development. Decision making success focuses on the direct response to the tendency of corporations, governments, and other decision makers to treat the environmental or social aspects. Thus, the decision focuses on the environmental and social coherence of all parties in order for superior operational excellence. For the reason above, decision making success has no relationships with superior operational excellence. ***Thus, Hypothesis H7a is not supported.***

For testing Hypothesis 8 demonstrates that superior operational excellence has a significant and positive relationship to outstanding firm performance (β_{100} = .507, p < .01), and organizational survival (β_{120} = .760, p < .01). The findings support that firms attempting to meet objectives need to pay attention to their operational excellence outstanding as this is a driver of business performance excellence (Slack, Chambers and Johnston, 2009; Evans and Lindsay, 2011). In addition, superior operational excellence helps firms achieve their business goals, and increases the firms performance (Badri and Davis, 2000; Gordon, Loeb and Tseng, 2009). The superior operational excellence has a

potential effect on outstanding firm performance and organizational survival. ***Hence, Hypotheses 8a-8b are supported.***

Finally, the evidence from testing Hypothesis 9 demonstrates that outstanding firm performance does not significantly affect to organizational survival (β_{121} = .044, p > .10). The firms that have better performance should win quality of the companies which lead to organizational operational efficiency, financial success, and a sustainable competitive advantage (York and Miree, 2004). However, the results that appear to have the possible reason for this is that outstanding firm performance does not affect organizational survival. This is consistent with Prempree and Ussahawanitchakit (2013) to investigating the effect of management accounting governance on firm value, who suggest does not have relationship between organizational productivity and firm value. Therefore, outstanding firm performance does not significantly affect to organizational survival. ***Hence, Hypothesis 9 is not supported.***

In conclusion, cost management efficiency has positive relationships with decision making success and superior operational excellence. Furthermore, resource usefulness quality has positive relationships with decision making success, superior operational excellence, and outstanding firm performance. Likewise, decision making success positively affects outstanding firm performance. Finally, superior operational excellence positively affects outstanding firm performance and organizational survival. Therefore, Hypotheses 5 and 7 are partially supported while Hypotheses 6 and 8 are supported.

Table 11 Results of the Effects of Cost Allocation Effectiveness and Its Consequences

Independent Variables		Dependent Variables				
		Decision Making Success (Model 7)	Superior Operational Excellence (Model 10)	Outstanding Firm Performance (Model 13)	Outstanding Firm Performance (Model 14)	Organizational Survival (Model 17)
Cost Management Efficiency (CME)	H5 a-c	**.208*** (.056)**	**.135** (.074)**	-.043 (.060)		
Resource Usefulness Quality (RUQ)	H6 a-c	**.661*** (.057)**	**.558*** (.096)**	**.585*** (.077)**		
Decision Making Success (DMS)	H7 a-b		.029 (.095)	**.255*** (.096)**		
Superior Operational Excellence (SOE)	H8 a-b				**.507*** (.063)**	**.760*** (.055)**
Outstanding Firm Performance (OFP)	H9					.044 (.056)
Control Variables:						
Firm Size (FS)		.037 (.094)	-.053 (.119)	.064 (.100)	**.224** (.130)**	.020 (.098)
Firm AGE (FA)		.058 (.098)	.162 (.123)	**-.269*** (.077)**	**-.439*** (.136)**	-.118 (.104)
Adjusted R^2		.640	.428	.624	.295	.608
Maximum VIF		1.601	2.841	2.841	1.053	1.444

*** p<0.01, ** p<0.05, * p<0.10

Beta coefficients with standard errors in parenthesis

For the two control variables, firm size has a positive relationship with outstanding firm performance (β_{101}=.224, p < .05), meaning that firm with more asset greater than 150,000,000 baht has more than outstanding firm performance. This caused the availability of resources to promote and support the decision as correct and valuable. In addition, firm size is as important factor in the design of certain characteristics of cost management, as large organizations have more resources to finance the introduction of new systems and technique in cost information to the firm (Joshi, 2001).

Surprisingly, the results indicate that firm age has a negative relationship with outstanding firm performance (β_{99} = -.269, p < .01; β_{102} = -.439, p < .01). It interprets

that firm with more than 15 years in business operation have less than outstanding firm performance. This caused a new business always involves innovation and it is easy to welcome innovation and accept new ideas (Ciabuschi et al., 2012).

The Effects of the Antecedents on Cost Allocation Effectiveness

Table 12 shows the correlation between the independent and dependent variables. For the four independent variables including, business vision, managerial accounting knowledge, best accounting system, environmental understanding, and competitive intensity on Hypotheses 10(a-d) -14(a-d) respectively. These hypotheses are analyzed from the regression equations in models 18-21. The dependent variables consist of four dimensions of cost allocation effectiveness are combined; they consist of product cost accuracy, effective cost control, cost information credibility, and cost reporting usefulness. This research predicts that all antecedents are positively related to the four dimensions of cost allocation effectiveness as illustrated in Figure 14.

Figure 14 Results of the Effects of Antecedents on Cost Allocation Effectiveness

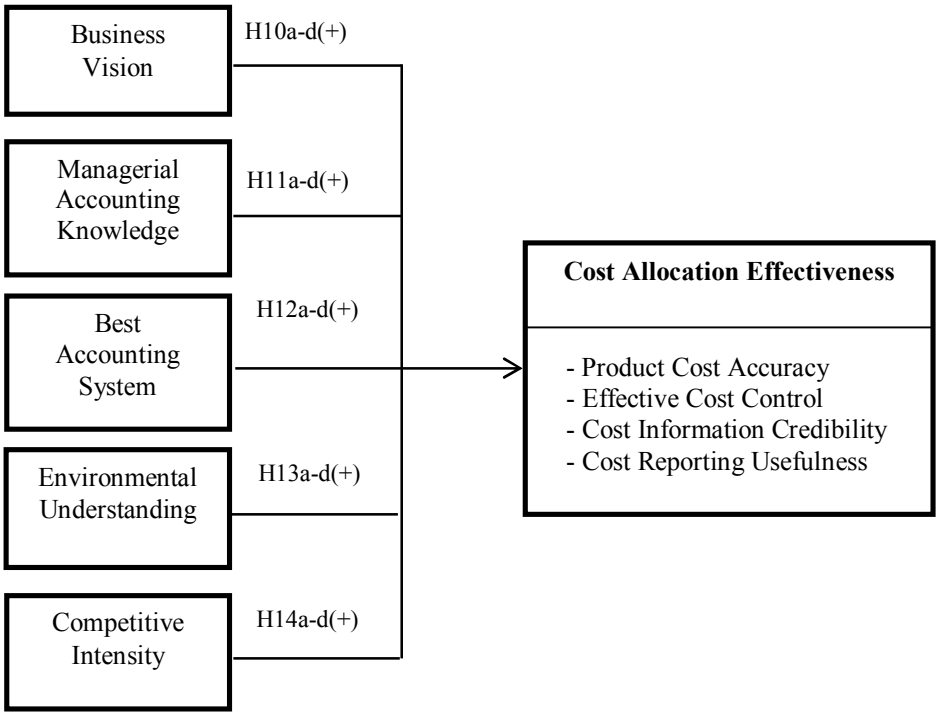


Table 12 shows the correlation between the independent and dependent variables. The results explain that business vision has a significant and positive

correlation with product cost accuracy, effective cost control, cost information credibility, and cost reporting usefulness (r = .591, p < .05; r = .595, p < . 05; r = .571, p < . 05; r = .630, p < . 05, respectively). Managerial accounting knowledge significantly and positively correlates with product cost accuracy, effective cost control, cost information credibility, and cost reporting usefulness (r = .445, p < . 05; r = .614, p < . 05; r = .471, p < . 05; r = .559, p < . 05, respectively). Then, best accounting system significantly and positively correlates with product cost accuracy, effective cost control, cost information credibility, and cost reporting usefulness (r = .463, p < . 05; r = .625, p < . 05; r = .529, p < . 05; r = .627, p < . 05, respectively). Besides, environmental understanding significantly and positively correlates with product cost accuracy, effective cost control, cost information credibility, and cost reporting usefulness (r = .520, p < . 05; r = .590, p < . 05; r = .541, p < . 05; r = .610, p < . 05, respectively). Finally, competitive intensity significantly and positively correlates with product cost accuracy, effective cost control, cost information credibility, and cost reporting usefulness (r = .534, p < . 05; r = .482, p < . 05; r = .549, p < . 05; r = .692, p < . 05, respectively).

Table 12 Descriptive Statistics and Correlation Matrix of Cost Allocation Effectiveness and Its Antecedents

Variables	PCA	ECC	CIC	CRU	BV	MAK	BAS	EU	CI	SLE	FS	FA
Mean	3.80	3.80	3.70	3.89	3.99	3.92	4.10	4.05	4.21	3.66	n/a	n/a
S.D.	0.58	0.71	0.63	0.62	0.64	0.63	0.57	0.64	0.59	0.61	n/a	n/a
PCA	1											
ECC	.417***	1										
CIC	.812***	.569***	1									
CRU	.671***	.509***	.655***	1								
BV	.591***	.595***	.571***	.630***	1							
MAK	.445***	.614***	.471***	.559***	.676***	1						
BAS	.463***	.625***	.529***	.627***	.758***	.740***	1					
EU	.520***	.590***	.541***	.610***	.717***	.762***	.772***	1				
CI	.534***	.482***	.549***	.692***	.601***	.530***	.631****	.637***	1			
SLE	.765***	.560***	.783***	.676***	.615***	.563***	.577***	.612***	.492***	1		
FS	.108	.085	.123	.144	.109	.220***	.113	.060	.112	.120	1	
FA	-.098	-.123	-.104	.045	.021	-.013	.000	-.028	.026	-.101	.213***	1

*** p < .01, ** p < .05, * p < .10

With regard to the multicollinearity problem, VIF is used to test the correlation among independent variables (see Table 13). In this analysis, the maximum value of VIF is 3.569 which is less than 10 indicating that there are no significant multicollinearity problems confronted (Hair et al., 2010).

Table 13 presents the results of the OLS regression analysis of Hypotheses 10 to 14 that propose the effects of business vision, managerial accounting knowledge, best accounting system, environmental understanding, and competitive intensity on each dimension of cost allocation effectiveness.

For testing business vision hypotheses, the results show business vision has significant positive impacts on all four dimensions of cost allocation effectiveness; the results also indicate that business vision significantly and positively affect product cost accuracy (β_{124} = .441, p < .01), effective cost control (β_{131} = .187, p < .01), cost information credibility (β_{138} = .288, p < .01), and cost reporting usefulness (β_{145} = .203, p < .051). Prior research indicated that business vision affect on organizational performance (Campbell, 1993; Klemm, Sanderson and Luffman, 1991). Consistently, Foster and Akdere (2007) indicated that business vision relates to strategic management such as strategic cost management. Revilla and Rodriguez (2011) describe vision in terms of something that helps clarify the direction in which to proceed. This is similar to Carmen et al. (2006) who explains vision in terms of team direction, goals and objectives. Business vision influences product cost accuracy, effective cost control, cost information credibility, and cost reporting usefulness. ***Therefore, Hypotheses 10a -10d are supported.***

With regard to managerial accounting knowledge, the results demonstrate that managerial accounting knowledge has a significant and positive influence on effective cost control (β_{132} = .253, p < .01). On the basis of the literature reviewed, knowledge in accounting is management accounting information to support managers in solving problems. That training for accountant competency has a significant positive influence on the cost accounting success (Chenhall, 2003). The knowledge of accounting professionals, in the face of changing demands stem from the new business environment (Lin, Xiong and Liu, 2005). Chankaew, Ussahawanitchakit and Boonlua (2012) found that accounting knowledge positively relates to cost allocation concentration, target pricing focus, performance evaluation competency, customer profitability analysis, and activity based management capability. The results of this research indicate that managerial accounting knowledge has a significant positive influence on effective cost control. ***Thus, Hypothesis 11b is supported.***

Regarding, managerial accounting knowledge, the results show that managerial accounting knowledge does not significantly affect product cost accuracy (β_{127}= -.017, p > .10), cost information credibility (β_{139} = -.024, p > .10), and cost reporting usefulness (β_{146} = .060, p > .10). The results of this research show no correlation between managerial accounting knowledge and product cost accuracy, cost information credibility, and cost reporting usefulness. Knowledge in accounting is management accounting information to support managers in solving problems. This knowledge includes support for new or modified methods and procedures as well as to understand their use and analysis of their effectiveness. Knowledge is information stored in memory. Because individuals have limited information storage and processing capability, they specialize in particular kinds of knowledge. Stone, Hunton and Wier (2000) provide insight into the process of knowledge acquisition and knowledge to match the tasks in account management. For the rapid advances in technology and globalization, the roles of accountants in the organization need to be adjusted, to develop the necessary knowledge and skills of accounting professionals to meet the changing demands stemming from the new business environment (Lin, 2008). Hence, managerial accounting knowledge has no relationships with product cost accuracy, cost information credibility, and cost reporting usefulness. ***Therefore, Hypotheses 11a, 11c-11d are not supported.***

For testing best accounting system, the results demonstrate that best accounting system has a significant and positive influence on effective cost control (β_{133} = .212, p < .01). On the basis of the literature reviewed, the best accounting system can help with decisions about allocating the costs to achieve organizational goals. Besides, Williams and Seaman (2002) describe that the best management accounting system can provide value-added information for managerial decision making and control activity to achieve an operating department's objectives. Additionally, Ditkaew (2013) suggests that accounting information system quality was positively related to the effectiveness of internal control, reliable decision-making. Therefore, it is implied that adopting the modern accounting system used for operations can provide information for decision-making and control within the organization. The results of this research indicate that best accounting system has a significant positive influence on effective cost control. ***Thus, Hypothesis 12b is supported.***

For testing best accounting system, the results reveal that best accounting system does not significantly affect product cost accuracy (β_{126}= -.165, p > .10), cost information credibility (β_{14} = .042, p > .10), and cost reporting usefulness (β_{147} = .108, p > .10). Inconsistent prior research suggests that the result of best accounting system activity provides guidance, recommendations and value-added supports in order to help the firm success and improve its stability (Feng and Li, 2009). The possible explanation of cost allocation effectiveness evaluation would be helpful to understand real product costs, operations, decision making, and value-added information, but these are also a difficult method. Although, best accounting system can generate accounting information, it may not impact on the relationship with product cost accuracy, cost information credibility, and cost reporting usefulness. Consistent with Hussain, Gunaskearn and Laitiner (1998) suggest that best accounting systems are not very successful to achieve the goals of decision making, planning and improving information system within an organization. This is because cost allocation effectiveness has difficulties in the behavioral aspects of cost allocation. Hence, the best accounting techniques appear to change the role of the accounting information system to manage flexible automation and increase the overall prosperity of the organization (Bolwijn and Kumpe, 1990). Therefore, best accounting system has no relationship with product cost accuracy, cost information credibility, and cost reporting usefulness. ***Thus, Hypotheses 12a, 12c-12d are not supported.***

For testing, environmental understanding, the results reveal that environmental understanding does not significantly all of four dimension of cost allocation effectiveness indicating that product cost accuracy (β_{127}= .162, p > .10), effective cost control (β_{134} = .104, p > .10), cost information credibility (β_{141} = .142, p > .10), and cost reporting usefulness (β_{148} = .064, p > .10). The explanation for this is to imply that understanding in a set of political, economic, social, market competitive environment in this study does not significantly affect cost allocation effectiveness. The possible reason for this is that the literature claims that environmental understanding not changed regularly over time (Mia and Clarke, 1999) and the regulatory changes aren't affected to the cost management in a firm. Managers ‘use of the information provided by the management accounting systems can help organizations adopt and implement plans in response to their competitive environment. To understand environmental change, an

employee will still be important under a diverse environment. However, in some circumstances, it may require a decision by an executive of the firm without an opportunity for employees to express their opinions. So, if the decision is time-sensitive, awareness of employee participation in such situations might be ignored (Chitmun, Ussahawanitchkit and Boonlua, 2012). According to Limpsurapong and Ussahawanitchakit (2011), reveal that environmental factors have no relationship to service research and development orientation, continuous service improvement, and proactive service mindset which is consistent with the study of Waluszewski et al. (2009). Similarly, Ax, Greve and Nilsson (2008) found that perceived environmental uncertainty does not support target cost implementation. Therefore, environmental understanding has no relationship with cost allocation effectiveness. ***Thus, Hypotheses 13a – 13d are not supported.***

Lastly, the results also indicate that competitive intensity has significant and positive effects on product cost accuracy (β_{128}= .275, p < .01), cost information credibility (β_{142} = .267, p < .01), and cost reporting usefulness (β_{149} = .425, p < .01). From the prior study, several studies have examined the relationship between the intensity of competition and these systems. The results from these studies suggest that intense competition is positively associated with the greater use and sophistication of cost and management control systems (e.g., Khandwalla, 1972; Cagwin and Bouwman, 2002). Firms will operate in their existing systems to fully capitalize on the precise predictability when faced with less intense competition and have built their new products or brands by the time the slow-followers arrive on the scene (Kumar and Shafabi, 2011). This finding shows the evidences the same as Chaikambang, Ussahawanitchakit and Boonlua (2012), and indicates that competitive turbulence has positive impact on cost data mining effectiveness, product management flexibility, cost accounting system quality, competitor information richness, and customer needs awareness. Furthermore, Cagwin and Bouwman (2002) indicate that a competitive environment affects performance and links to control systems such as the relationship with the adoption of change in management accounting and control systems. Hence, competitive intensity has an impact on product cost accuracy, cost information credibility, and cost reporting usefulness. ***Thus, Hypotheses 14a, 14c, 14d are supported.***

Nevertheless, there are no significant relationships between competitive intensity and effective cost control (β_{135} = .075, p > .10). The non-significant of hypothesis 14b is consistent with Mahapatra and Narasimha (2012). They investigate the influence of competitive intensity as an antecedent to the major collaborative supplier management strategies and find that higher competitive intensity does not lead to either higher supplier development investment or relational orientation. This is similar to the findings of this research which does not find any influence of competitive intensity on the effective cost control of cost allocation effectiveness. ***Therefore, Hypothesis 14b is not supported.***

Table 13 Results of the Effects of Cost Allocation Effectiveness and Its Antecedents

Independent Variables		**Dependent Variables**			
		Product Cost Accuracy (Model 18)	**Effective Cost Control (Model 19)**	**Cost Information Credibility (Model 20)**	**Cost Reporting Usefulness (Model 21)**
Business Vision (BV)	H10a-d	**.441*** **	**.187** **	**.288*** **	**.203** **
		(.096)	**(.091)**	**(.096)**	**(.083)**
Managerial Accounting Knowledge (MAK)	H11a-d	-.017	**.253*** **	-.024	.060
		(.101)	**(.096)**	(.101)	(.087)
Best Accounting System (BAS)	H12a-d	-.165	**.212** **	.042	.108
		(.109)	**(.104)**	(.109)	(.095)
Environmental Understanding (EU)	H13a-d	.162	.048	.142	.064
		(.109)	(.104)	(.110)	(.095)
Competitive Intensity (CI)	H14a-d	**.275*** **	.075	**.267*** **	**.425*** **
		(.080)	(.076)	**(.080)**	**(.069)**
Control Variables:					
Firm Size (FS)		.137	.000	.166	.082
		(.125)	(.119)	(.126)	(.108)
Firm Age (FA)		**-.262** **	**-.262** **	**-.276** **	.049
		(.126)	**(.120)**	**(.126)**	(.109)
Adjusted R^2		.404	.458	.398	.551
Maximum VIF		3.569	3.569	3.569	3.569

*** p<0.01, ** p<0.05, * p<0.10

Beta coefficients with standard errors in parenthesis

In conclusion, business vision, managerial accounting knowledge, best accounting system, environmental understanding, and competitive intensity, which are the contingent factors, can influence cost allocation effectiveness. Especially, the business vision is likely to increase product cost accuracy, effective cost control, cost information credibility, and cost reporting usefulness. These results can be interpreted that cost allocation effectiveness is improved for correspondence with internal and external contingent factors. Thus, Hypothesis 10 is supported, Hypothesis 11, 12, and 14 are partially supported while Hypothesis 13 is not supported.

For the control variable, the results do not find the relationships among firm size, product cost accuracy (β_{129}= .137, p > .10), effective cost control (β_{136} = .000, p > .10), cost information credibility (β_{143} = .166, p > .10), and cost reporting usefulness (β_{150} = .082, p > .10). The result shows that firm size does not impact product cost accuracy, effective cost control, cost information credibility, and cost reporting usefulness.

Lastly, the results indicate that firm age has a significant negative relationship with product cost accuracy (β_{130} = -.262, p < .05), effective cost control (β_{137} = -.262, p < .05), and cost information credibility (β_{144} = -.276, p < .05). Meaning that firm with more than 15 years in business operation has less operational cost effectiveness. This caused a new business always involves innovation and it is easy to welcome innovation and accept new ideas (Ciabuschi et al., 2012). However, firm age does not reflect a focus on cost reporting usefulness (β_{151} = .049, p > .10). It may imply that firm age does not impact cost reporting usefulness.

The Moderating Effects of Strategic Linkage efficiency

With respect to the relationships, this research posits strategic linkage efficiency as the moderating effects of the relationships among antecedent variables (business vision, managerial accounting knowledge, best accounting system, environmental understanding, and competitive intensity) and four dimensions of cost allocation effectiveness as shown in Figure 15.

The correlation coefficients between strategic linkage efficiency and product cost accuracy, effective cost control, cost information credibility, and cost reporting usefulness (r = .765, p < .05; r = .560, p < . 05; r = .783, p < . 05; r = .676, p < . 05, respectively).

For the correlation among the independent variables (including business vision, managerial accounting knowledge, best accounting system, environmental understanding, and competitive intensity), the correlation coefficient between strategic linkage efficiency and competitive intensity is the lowest (r = .492). Also, the correlation coefficient between strategic linkage efficiency and business vision is the highest (r =.6145). Furthermore, the maximum value of VIF (3.821) as show in Table 14 is lower than the cut-off value of 10. Thus, the multicollinearity problem is of no concern.

Figure 15 Results of the Moderating Effects of Strategic Linkage Efficiency

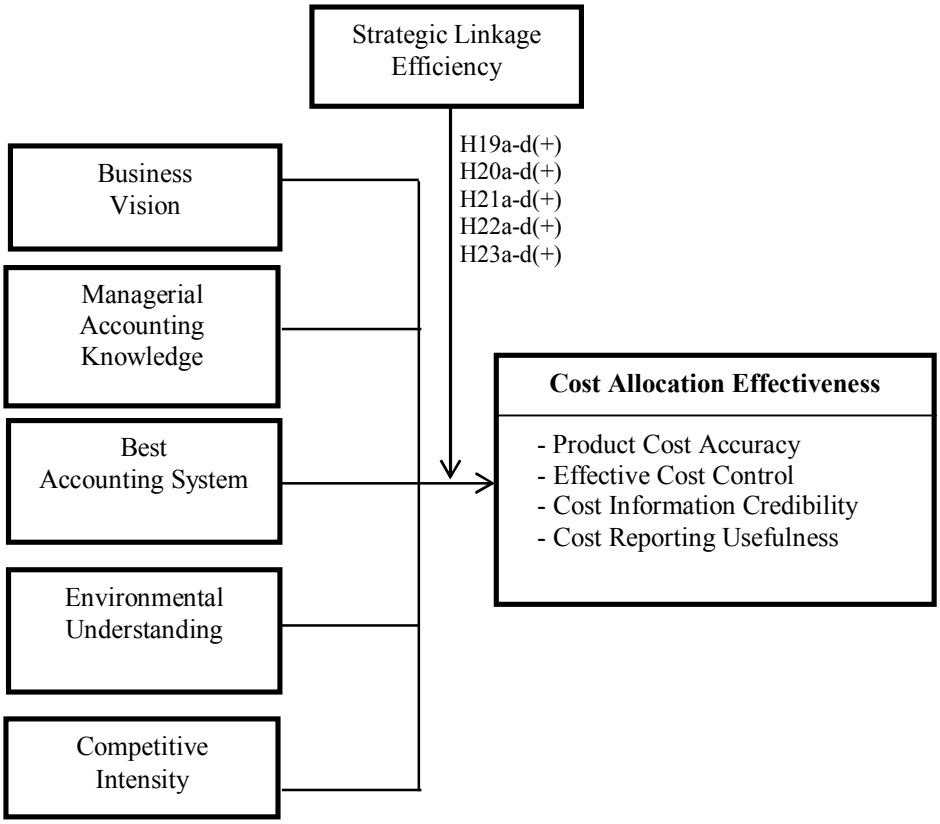


Figure 14 shows the results of Hypotheses 19 to 23, indicating that strategic linkage efficiency significantly and positively moderates the relationships between managerial accounting knowledge and effective cost control (β_{172} = .162, p < .10), and managerial accounting knowledge and cost reporting usefulness (β_{198} = .171, p < .05). This is consistent with many researchers who found that strategic linkage capability has

a positive relationship to firm performance (Buciuniene and Kazlausakaite, 2012; Tallon, 2012; Jitnom and Ussahawanitchakit, 2010; Cadez and Guilding, 2007; Rodrigues, Stank and Lynch, 2004). From their point of view, firm performance includes cost management. As a result, firms can achieve goals of cost management that strategic linkage efficiency moderates the relationships between managerial accounting knowledge and effective cost control, and managerial accounting knowledge and cost reporting usefulness.

This was supported by Chongruksut and Brooks (2005) who suggest that the linkage of cost management system to competitive strategies (such as quality or speed strategies) is necessary for competition since cost information is helpful in improving a competitive position and the profitability of firms. Similarly, Tallon (2012) suggests that information technology (IT) linkage has positive to firm performance. At this point, strategic linkage efficiency significantly and positively moderates the relationships between managerial accounting knowledge and effective cost control and managerial accounting knowledge and cost reporting usefulness. ***Hence, Hypotheses 20b and 20d are supported.***

In contrast, the results reveal that strategic linkage efficiency significantly does not significantly moderate the relationships between business vision and among product cost accuracy (β_{158}= .077, p > .10), effective cost control (β_{171} = -.071, p > .10), cost information credibility (β_{184} = .067, p > .10), and cost reporting usefulness (β_{197} = .037, p > .10). In addition, strategic linkage efficiency has no moderating effects on managerial accounting knowledge and among product cost accuracy (β_{159}= .002, p > .10), and cost information credibility (β_{185} = .014, p > .10). Furthermore, strategic linkage efficiency has no moderating effects on best accounting system and among product cost accuracy (β_{160}= -.118, p > .10), effective cost control (β_{173} = -.010, p > .10), cost information credibility (β_{186} = .039, p > .10), and cost reporting usefulness (β_{199} = -.075, p > .10).

Moreover, strategic linkage efficiency as a moderator has no moderating effects on environmental understanding and product cost accuracy (β_{161}= .068, p > .10), effective cost control (β_{174} = .049, p > .10), cost information credibility (β_{187} = -.014, p > .10), and cost reporting usefulness (β_{200} = -.090, p > .10). Finally, the results reveal that strategic linkage efficiency does not significantly moderate the relationships

between competitive intensity and among product cost accuracy (β_{162}= .031, p > .10), effective cost control (β_{175} = -.097, p > .10), cost information credibility (β_{188} = -.024, p > .10), and cost reporting usefulness (β_{201}= -.002, p > .10). Linking strategies efficiency, accounting has an important role to support the formulation and communication of strategies (Narayanaswamy, 2003). However, Chaikambang, Ussahawanitchakit and Boonlua (2012) found that the information about the linkage between marketing strategy and business strategy has no significant impact on operational excellence outstanding. In addition, a holistic linkage strategy to cost management gives a firm the ability to examine its cost behavior based upon its organizational mission and goals, its organizational needs and capabilities, and its customer requirements (Archie, 2003). As the results, strategic linkage efficiency as a moderator has no moderating effects on environmental understanding and product cost accuracy, effective cost control, cost information credibility, and cost reporting usefulness. ***Hypotheses 19, 20a, 20c, 21, 22, and 23 are not supported***.

In conclusion, strategic linkage efficiency has not a moderating effect of the relationships among antecedent variables (business vision, managerial accounting knowledge, best accounting system, environmental understanding, and competitive intensity) and four dimensions of cost allocation effectiveness. Thus, Hypotheses 19, 21, 22, and 23 are not supported**.** Moreover, Hypothesis 20 is partially supported.

The impacts of control variables are discussed, the results do not find the relationships among firm size, product cost accuracy (β_{163} = .080, p > .10), effective cost control (β_{176} = -.034, p > .10), cost information credibility (β_{189} = .105, p > .10), and cost reporting usefulness (β_{202} = .082, p > .10). The result shows that firm size does not impact product cost accuracy, effective cost control, cost information credibility, and cost reporting usefulness. For firm size results are consistent with many previous studies which indicate that bigger firms tend to improve firm performance and firm growth more than smaller ones (Boateng and Glaister, 2002). Firm age has no significant positive influence on product cost accuracy (β_{164} = .103, p > .10), cost information credibility (β_{190} = -.110, p > .10), and cost reporting usefulness (β_{203} = .077, p > .10). As a result, the overall relationship among antecedent variables and four dimensions of cost allocation effectiveness not affected by firm age.

Table 14 Results of Moderating Effect of Strategic Linkage Efficiency

Independent Variables		Dependent Variables			
		Product Cost Accuracy (Model 22)	**Effective Cost Control (Model 23)**	**Cost Information Credibility (Model 24)**	**Cost Reporting Usefulness (Model 25)**
Business Vision (BV)		**.216*** **	.134	.075	.069
		(.081)	(.096)	(.080)	(.081)
Managerial		-.091	**.191** **	-.090	-.016
Accounting		(.082)	**(.097)**	(.081)	(.081)
Knowledge (MAK)					
Best Accounting		**-.160** **	**.220** **	.043	.133
System (BAS)		**(.089)**	**(.105)**	(.088)	(.088)
Environmental		.013	.010	-.026	-.048
Understanding (EU)		(.089)	(.109)	(.088)	(.089)
Competitive Intensity		**.203*** **	.059	**.197*** **	**.400*** **
(CI)		**(.067)**	(.079)	**(.066)**	**(.066)**
Moderator :					
Strategic Linkage		**.637*** **	**.215*** **	**.656*** **	**.408*** **
Efficiency		**(064)**	**(.076)**	**(.063)**	**(.064)**
(SLE)					
BV*SLE	H19a-d	.077	-.071	.067	.037
		(.072)	(.085)	(.071)	(..071)
MAK*SLE	H20a-d	.002	**.162***	.014	**.171** **
		(.077)	**(.091)**	(.076)	**(.077)**
BAS*SLE	H21a-d	-.118	-.010	.039	-.075
		(.082)	(.097)	(.081)	(.081)
EU*SLE	H22a-d	.068	.049	-.014	-.090
		(.085)	(.101)	(.084)	(.085)
CI*SLE	H23a-d	.031	-.097	-.024	-.002
		(.072)	(.088)	(.071)	(.072)
Control Variables:					
Firm Size		.080	-.034	.105	.082
(FS)		(.103)	(.122)	(.102)	(.103)
Firm Age		-.104	**-.262** **	-.110	.077
(FA)		(.107)	**(.127)**	(.106)	(.107)
Adjusted R^2		.628	.479	.637	.632
Maximum VIF		3.821	3.821	3.821	3.821

*** p<0.01, ** p<0.05, * p<0.10

Beta coefficients with standard errors in parenthesis

Surprisingly, the results indicate that firm age has a negative relationship with effective cost control (β_{177} = -.262, p < .05). It interprets that firm with more than 15 years in business operation have less than effective cost control. This caused a new business always involves innovation and it is easy to welcome innovation and accept new ideas (Ciabuschi et al., 2012).

Table 15 Summary of Hypothesized Relationships

Hypothesis	Description of Hypothesized Relationships	Results
H1a	Product cost accuracy will have a positive influence on cost management efficiency.	Not Supported
H1b	Product cost accuracy will have a positive influence on decision making success.	Supported
H1c	Product cost accuracy will have a positive influence on Resource usefulness quality.	Not Supported
H1d	Product cost accuracy will have a positive influence on superior operational excellence.	Not Supported
H1e	Product cost accuracy will have a positive influence on outstanding firm performance.	Not Supported
H1f	Product cost accuracy will have a positive influence on organizational survival.	Not Supported
H2a	Product cost accuracy will have a positive influence on cost management efficiency.	Supported
H2b	Effective cost control will have a positive influence on decision making success.	Supported
H2c	Effective cost control will have a positive influence on Resource usefulness quality.	Supported
H2d	Effective cost control will have a positive influence on superior operational excellence.	Supported
H2e	Effective cost control will have a positive influence on outstanding firm performance.	Supported
H2f	Effective cost control will have a positive influence on organizational survival. Cost information credibility	Supported
H3a	Cost information credibility will have a positive influence on cost management efficiency.	Supported
H3b	Cost information credibility will have a positive influence on decision making success.	Not Supported

Table 15 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H3c	Cost information credibility will have a positive influence on Resource usefulness quality.	Not Supported
H3d	Cost information credibility will have a positive influence on superior operational excellence.	Not Supported
H3e	Cost information credibility will have a positive influence on outstanding firm performance.	Not Supported
H3f	Cost information credibility will have a positive influence on organizational survival.	Supported
H4a	Cost reporting usefulness will have a positive influence on cost management efficiency.	Supported
H4b	Cost reporting usefulness will have a positive influence on decision making success.	Not Supported
H4c	Cost reporting usefulness will have a positive influence on Resource usefulness quality.	Not Supported
H4d	Cost reporting usefulness will have a positive influence on superior operational excellence.	Supported
H4e	Cost reporting usefulness will have a positive influence on outstanding firm performance.	Supported
H4f	Cost reporting usefulness will have a positive influence on organizational survival.	Not Supported
H5a	Cost management efficiency will have a positive influence on decision making success.	Supported
H5b	Cost management efficiency will have a positive influence on superior operational excellence.	Supported
H5c	Cost management efficiency will have a positive influence on outstanding firm performance.	Not Supported
H6a	Resource usefulness quality will have a positive influence on decision making success.	Supported

Table 15 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H6b	Resource usefulness quality will have a positive influence on superior operational excellence.	Supported
H6c	Resource usefulness quality will have a positive influence on outstanding firm performance.	Supported
H7a	Decision making success will have a positive influence on superior operational excellence.	Not Supported
H7b	Decision making success will have a positive influence on outstanding firm performance.	Supported
H8a	Superior operational excellence will have a positive influence on outstanding firm performance.	Supported
H8b	Superior operational excellence will have a positive influence on organizational survival.	Supported
H9	Outstanding firm performance will have a positive influence on organizational survival.	Not Supported
H10a	Business vision will have a positive influence on product cost accuracy.	Supported
H10b	Business vision will have a positive influence on effective cost control.	Supported
H10c	Business vision will have a positive influence on cost information credibility.	Supported
H10d	Business vision will have a positive influence on cost reporting usefulness.	Supported
H11a	Managerial accounting knowledge will have a positive influence on product cost accuracy.	Not Supported
H11b	Managerial accounting knowledge will have a positive influence on effective cost control.	Supported
H11c	Managerial accounting knowledge will have a positive influence on cost information credibility.	Not Supported

Table 15 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H11d	Managerial accounting knowledge will have a positive influence on cost reporting usefulness.	Not Supported
H12a	Best accounting system will have a positive influence on product cost accuracy.	Not Supported
H12b	Best accounting system will have a positive influence on effective cost control.	Supported
H12c	Best accounting system will have a positive influence on cost information credibility.	Not Supported
H12d	Best accounting system will have a positive influence on cost reporting usefulness.	Not Supported
H13a	Environmental understanding will have a positive influence on product cost accuracy.	Not Supported
H13b	Environmental understanding will have a positive influence on effective cost control.	Not Supported
H13c	Environmental understanding will have a positive influence on cost information credibility.	Not Supported
H13d	Environmental understanding will have a positive influence on cost reporting usefulness.	Not Supported
H14a	Competitive intensity will have a positive influence on product cost accuracy.	Supported
H14b	Competitive intensity will have a positive influence on effective cost control.	Not Supported
H14c	Competitive intensity will have a positive influence on cost information credibility.	Supported
H14d	Competitive intensity will have a positive influence on cost reporting usefulness.	Supported

Table 15 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H15a	Relationship between product cost accuracy and cost management efficiency will be positively moderated by managerial accounting experience.	Supported
H15b	Relationship between product cost accuracy and decision making success will be positively moderated by managerial accounting experience.	Not Supported
H15c	Relationship between product cost accuracy and resource usefulness quality will be positively moderated by managerial accounting experience.	Not Supported
H15d	Relationship between product cost accuracy and superior operational excellence will be positively moderated by managerial accounting experience.	Not Supported
H15e	Relationship between product cost accuracy and outstanding firm performance will be positively moderated by managerial accounting experience.	Not Supported
H15f	Relationship between product cost accuracy and organizational survival will be positively moderated by managerial accounting experience.	Not Supported
H16a	Relationship between effective cost control and cost management efficiency will be positively moderated by managerial accounting experience.	Not Supported
H16b	Relationship between effective cost control and decision making success will be positively moderated by managerial accounting experience.	Not Supported
H16c	Relationship between effective cost control and resource usefulness quality will be positively moderated by managerial accounting experience.	Not Supported

Table 15 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H16d	Relationship between effective cost control and superior operational excellence will be positively moderated by managerial accounting experience.	Supported
H16e	Relationship between effective cost control and outstanding firm performance will be positively moderated by managerial accounting experience.	Not Supported
H16f	Relationship between effective cost control and organizational survival will be positively moderated by managerial accounting experience.	Not Supported
H17a	Relationship between cost information credibility and cost management efficiency will be positively moderated by managerial accounting experience.	Not Supported
H17b	Relationship between cost information credibility and decision making success will be positively moderated by managerial accounting experience.	Not Supported
H17c	Relationship between cost information credibility and resource usefulness quality will be positively moderated by managerial accounting experience.	Not Supported
H17d	Relationship between cost information credibility and superior operational excellence will be positively moderated by managerial accounting experience.	Not Supported
H17e	Relationship between cost information credibility and outstanding firm performance will be positively moderated by managerial accounting experience.	Not Supported
H17f	Relationship between cost information credibility and organizational survival will be positively moderated by managerial accounting experience.	Not Supported

Table 15 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H18a	Relationship between cost reporting usefulness and cost management efficiency will be positively moderated by managerial accounting experience.	Not Supported
H18b	Relationship between cost reporting usefulness and decision making success will be positively moderated by managerial accounting experience.	Not Supported
H18c	Relationship between cost reporting usefulness and resource usefulness quality will be positively moderated by managerial accounting experience.	Not Supported
H18e	Relationship between cost reporting usefulness and outstanding firm performance will be positively moderated by managerial accounting experience.	Not Supported
H18d	Relationship between cost reporting usefulness and superior operational excellence will be positively moderated by managerial accounting experience.	Not Supported
H18f	Relationship between cost reporting usefulness and organizational survival will be positively moderated by managerial accounting experience.	Not Supported
H19a	Relationship between business vision and product cost accuracy will be positively moderated by strategic linkage efficiency.	Not Supported
H19b	Relationship between business vision and effective cost control will be positively moderated by strategic linkage efficiency.	Not Supported
H19c	Relationship between business vision and cost information credibility will be positively moderated by strategic linkage efficiency.	Not Supported

Table 15 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H19d	Relationship between business vision and cost reporting usefulness will be positively moderated by strategic linkage efficiency.	Not Supported
H20a	Relationship between managerial accounting knowledge and product cost accuracy will be positively moderated by strategic linkage efficiency.	Not Supported
H20b	Relationship between managerial accounting knowledge and effective cost control will be positively moderated by strategic linkage efficiency.	Supported
H20c	Relationship between managerial accounting knowledge and cost information credibility will be positively moderated by strategic linkage efficiency.	Not Supported
H20d	Relationship between managerial accounting knowledge and cost reporting usefulness will be positively moderated by strategic linkage efficiency.	Supported
H21a	Relationship between best accounting system and product cost accuracy will be positively moderated by strategic linkage efficiency.	Not Supported
H21b	Relationship between best accounting system and effective cost control will be positively moderated by strategic linkage efficiency.	Not Supported
H21c	Relationship between best accounting system and cost information credibility will be positively moderated by strategic linkage efficiency.	Not Supported
H21d	Relationship between best accounting system and cost reporting usefulness will be positively moderated by strategic linkage efficiency.	Not Supported

Table 15 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H22a	Relationship between environmental understanding and product cost accuracy will be positively moderated by strategic linkage efficiency.	Not Supported
H22b	Relationship between environmental understanding and effective cost control will be positively moderated by strategic linkage efficiency.	Not Supported
H22c	Relationship between environmental understanding and cost information credibility will be positively moderated by strategic linkage efficiency.	Not Supported
H22d	Relationship between environmental understanding and cost reporting usefulness will be positively moderated by strategic linkage efficiency.	Not Supported
H23a	Relationship between competitive intensity and product cost accuracy will be positively moderated by strategic linkage efficiency.	Not Supported
H23b	Relationship between competitive intensity and effective cost control will be positively moderated by strategic linkage efficiency.	Not Supported
H23c	Relationship between competitive intensity and cost information credibility will be positively moderated by strategic linkage efficiency.	Not Supported
H23d	Relationship between competitive intensity and cost reporting usefulness will be positively moderated by strategic linkage efficiency.	Not Supported

Summary

This chapter details the results and discussion of all twenty-three hypotheses testing. The content involves respondent characteristics including the results of the analyses of the demographic characteristics of the respondents. Moreover, the twenty-three hypotheses testing and results are followed for each hypothesis in the conceptual model. The results suggest that there were four fully supported hypotheses, eleven partially supported hypotheses, and eight not supported hypotheses. Table 15 presents a summary of hypothesized relationships all of this research. The next chapter concludes this research and explains the contributions, limitations, and useful suggestions for further research.

CHAPTER V

CONCLUSION

Cost allocation effectiveness and the organizational survival of textile manufacturing business in Thailand are studied in this research. This research introduces cost allocation effectiveness, including four dimensions: product cost accuracy, effective cost control, cost information credibility, and cost reporting usefulness. The impact of four dimensions of cost allocation effectiveness on its consequences (including cost management efficiency, decision making success, resource usefulness quality, superior operational excellence, and outstanding firm performance) are examined. The research examines the effect of five consequences of cost allocation effectiveness on organizational survival. In addition, five antecedents of cost allocation effectiveness (including business vision, managerial accounting knowledge, best accounting system, environmental understanding, and competitive intensity) are investigated as to their influence on cost allocation effectiveness. Furthermore, strategic linkage efficiency as the moderating variable is tested for its impact on the relationships between cost allocation effectiveness and its antecedents. Lastly, this research proposes managerial accounting experience as the moderating variable. Also, the moderating effects of managerial accounting experience on the consequences of the cost allocation effectiveness – organizational survival relationship are investigated.

The key research question is “how does the cost allocation effectiveness affect organizational survival?” The specific research questions are as follows: (1) How does each dimension of cost allocation effectiveness affect on cost management efficiency, decision making success, resource usefulness quality, superior operational excellence, outstanding firm performance, and organizational survival? (2) How do cost management efficiency and resource usefulness quality affect on decision making success? (3) How do cost management efficiency, decision making success and resource usefulness quality affect on superior operational excellence, and outstanding firm performance? (4) How does superior operational excellence influence outstanding firm performance? (5) How do superior operational excellence and outstanding firm performance influence organizational survival? (6) How do business vision, managerial

accounting knowledge, best accounting system, environmental understanding and competitive intensity affect on cost allocation effectiveness? (7) How does managerial accounting experience influence on each dimension of cost allocation effectiveness and cost management efficiency, decision making success and resource usefulness quality, superior operational excellence, outstanding firm performance, and organizational survival? (8) How does strategic linkage efficiency have influences among business vision, managerial accounting knowledge, best accounting system, environmental understanding, competitive intensity and each dimension of cost allocation effectiveness?

The conceptual model is explained by the knowledge-based views of firm theory, and contingency theory. The knowledge-based views of firm theory are used to explain the key drivers of cost allocation effectiveness which are the knowledge of the firm and are the most strategically significant resources of the firm. Therefore, this research discusses presenting a general framework linking of cost allocation effectiveness that creates a competitive advantage. Furthermore, the contingency theory is applied to define the antecedent variables into the conceptual model and describe the linkage between cost allocation effectiveness and its antecedents.

The textile manufacturing industry in Thailand was selected as a sample. The unit of analysis was the organization. Also, an accounting executive was chosen as the key informant. A mail survey was used to collect the data. In addition, an appropriate instrument for data collection was a questionnaire. Therefore, the questionnaire was directly sent by post to 1,395 accounting executives of Thai textile manufacturing businesses. The valid mailing was 1,176 surveys of which 179 surveys were completed, returned, and were therefore usable. The content validity of measures was verified by two academic experts. The convergent validity of measures was proved by exploratory and confirmatory factor analysis. Moreover, the reliability of measures was tested by Cronbach's Alpha. Multiple regression statistical analysis was employed for the hypotheses testing.

Summary of Results

The results based on a sample of 179 Textile manufacturing businesses in Thailand reveal that product cost accuracy has a positive relationship with decision making success. Especially, effective cost control has a strong positive effect on cost management efficiency, decision making success, resource usefulness quality, superior operational excellence, outstanding firm performance, and organizational survival. In addition, cost information credibility has a positive relationship with cost management efficiency and organizational survival. Further, cost reporting usefulness positively affects cost management efficiency, and outstanding firm performance. Cost management efficiency has positive relationships with decision making success and superior operational excellence. Resource usefulness quality has positive relationships with decision making success, superior operational excellence, and outstanding firm performance. Decision making success has positive relationships with outstanding firm performance. Finally, superior operational excellence has positive relationships with outstanding firm performance, and organizational survival.

For the effect of antecedents, business vision positively relates to of all dimensions of cost allocation effectiveness (including product cost accuracy, effective cost control, cost information credibility, and cost reporting usefulness). Managerial accounting knowledge and best accounting system have a positive association with effective cost control. The last antecedent, competitive intensity, positively relates to product cost accuracy, cost information credibility, and cost reporting usefulness.

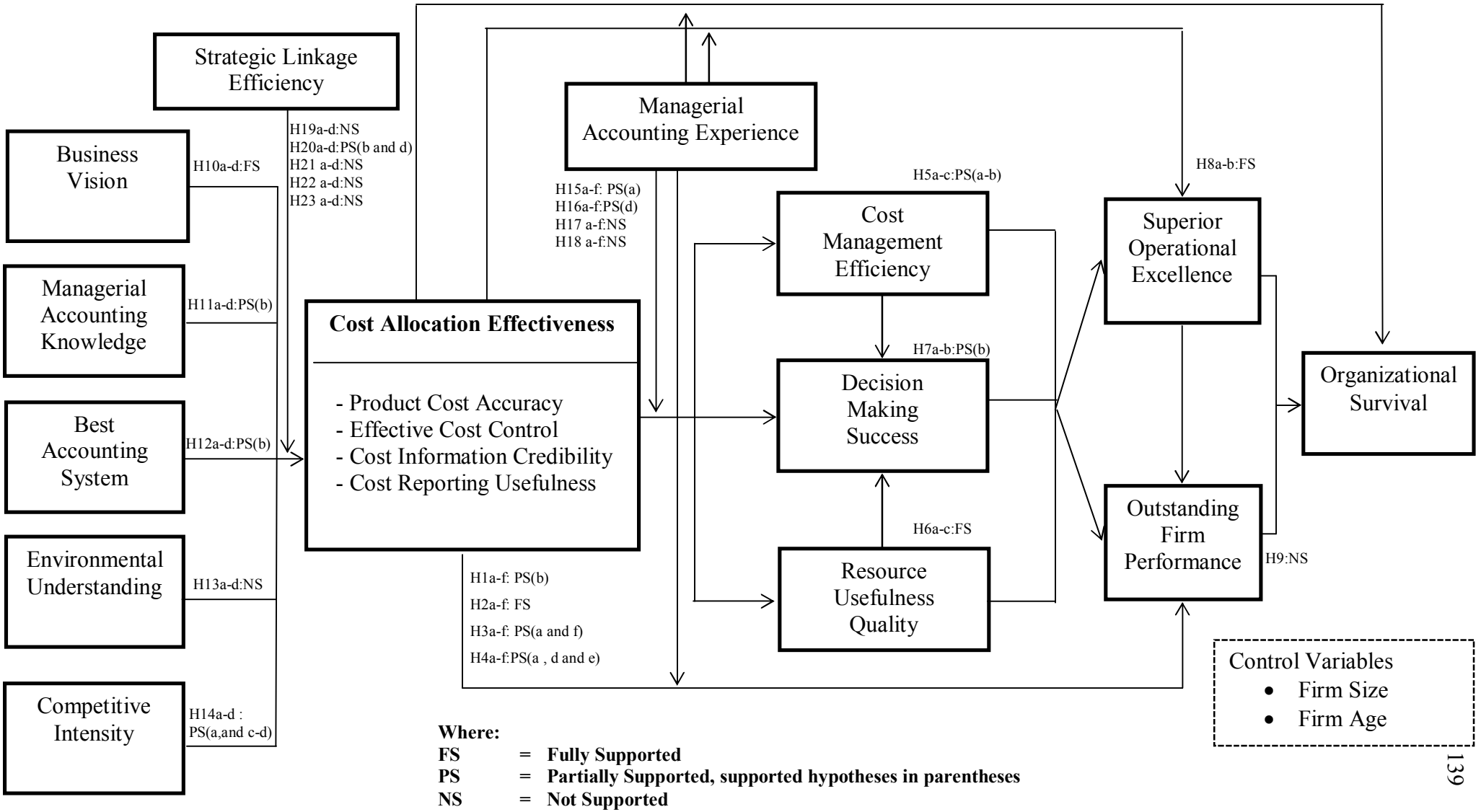
Furthermore, the findings do no evidence a moderating effect of strategic linkage efficiency on the antecedents – cost allocation effectiveness relationship. However, strategic linkage efficiency directly relates to product cost accuracy, effective cost control, cost information credibility, and cost reporting usefulness. The findings do not provide evidence of the moderating effect of managerial accounting experience on the cost allocation effectiveness – consequences of the cost allocation effectiveness relationship.

In summary, cost allocation effectiveness has an effect on its consequences (including cost management efficiency, decision making success, resource usefulness quality, superior operational excellence, outstanding firm performance, and

organizational survival). Particularly, effective cost control increased business competitiveness through increases organizational survival. The research finds that the antecedents (including business vision, managerial accounting knowledge, best accounting system, and competitive intensity) are the contingent factors which influence cost allocation effectiveness. For moderating effect, managerial accounting experience is the important factor to encourage relationships between product cost accuracy and cost management efficiency, and effective cost control and superior operational excellence. Finally, strategic linkage efficiency is the important factor to encourage relationships between managerial accounting knowledge and effective cost control, and cost reporting usefulness. Finally, strategic linkage efficiency directly enhances cost allocation effectiveness.

As described earlier, Figure 16 shows the results of hypotheses testing in summary. Also, the summary of all research questions, the results, and the conclusions of hypotheses testing are demonstrated in Table 16.

Figure 16 Summary of Results of the Hypotheses Testing



Where:

FS = Fully Supported
PS = Partially Supported, supported hypotheses in parentheses
NS = Not Supported

Table 16 Summary of Results and Conclusions of All Hypotheses Testing

Research Questions	Hypothesis	Results	Conclusions
(1) How does cost allocation effectiveness affect cost management efficiency, decision making success, resource usefulness quality, superior operational excellence, outstanding firm performance, and organizational survival?	Hypothesis 1a-f	Product cost accuracy has a positive relationship with decision making success.	Partially supported
	Hypothesis 2a-f	Effective cost control strongly positive affect on cost management efficiency, decision making success, resource usefulness quality, superior operational excellence, outstanding firm performance, and organizational survival.	Fully supported
	Hypothesis 3a-f	Cost information credibility has a positive association with cost management efficiency, and organizational survival.	Partially supported
	Hypothesis 4a-f	Cost reporting usefulness has a positive effect on cost management efficiency, and outstanding firm performance.	Partially supported
(2) How does cost management efficiency affect decision making success, superior operational excellence, and outstanding firm performance?	Hypothesis 5a-c	Cost management efficiency has a significant positive influence on decision making success, and superior operational excellence, and	Partially supported
(3) How does resource usefulness quality affect decision making success, affect superior operational excellence, and outstanding firm performance?	Hypothesis 6a-c	Resource usefulness quality strongly positive affect on decision making success, superior operational excellence, and outstanding firm performance.	Fully supported
(4) How does decision making success affect superior operational excellence, and outstanding firm performance?	Hypothesis 7a-b	Decision making success has a significant positive effect on outstanding firm performance.	Partially supported

Table 16 (Continued)

Research Questions	Hypothesis	Results	Conclusions
(5) How does superior operational excellence affect outstanding firm performance, and organizational survival?	Hypothesis 8a-b	Superior operational excellence strongly positive affect on outstanding firm performance, and organizational survival.	Fully supported
(6) How does outstanding firm performance relate to organizational survival?	Hypothesis 9	Outstanding firm performance does not affect organizational survival.	Not supported
(7) How do business vision, managerial accounting knowledge, best accounting system, environmental understanding and competitive intensity influence cost allocation effectiveness?	Hypothesis 10a-d	Business vision has a positive relationship with product cost accuracy, effective cost control, cost information credibility, and cost reporting usefulness.	Fully supported
	Hypothesis 11a-d	Managerial accounting knowledge positively influences effective cost control.	Partially supported
	Hypothesis 12a-d	Business vision has a positive effect on effective cost control.	Partially supported
	Hypothesis 13a-d	Business vision does not affect product cost accuracy, effective cost control, cost information credibility, and cost reporting usefulness.	Not supported
	Hypothesis 14a-d	Business vision has a positive relationship with product cost accuracy, cost information credibility, and cost reporting usefulness.	Partially supported

Table 16 (Continued)

Research Questions	Hypothesis	Results	Conclusions
(8) How does managerial accounting experience moderate the relationships between cost allocation effectiveness and cost management efficiency, decision making success, resource usefulness quality, superior operational excellence, outstanding firm performance, and organizational survival?	Hypothesis 15a-f	Managerial accounting experience positively moderates the relationships between product cost accuracy and cost management efficiency.	Partially supported
	Hypothesis 16a-f	Managerial accounting experience positively moderates the relationships between product cost accuracy and superior operational excellence.	Partially supported
	Hypothesis 17a-f and Hypothesis 18a-f	There is no moderating effect of managerial accounting experience on the relationships among cost information credibility and cost reporting usefulness - cost management efficiency, decision making success, resource usefulness quality, superior operational excellence, outstanding firm performance, and organizational survival	Not supported
(9) How does strategic linkage efficiency moderate the relationships between business vision, managerial accounting knowledge, best accounting system, environmental understanding, competitive intensity and cost allocation effectiveness?	Hypothesis 20a-d	Strategic linkage efficiency positively moderates the relationships between managerial accounting knowledge and effective cost control, and cost reporting usefulness.	Partially supported
	Hypothesis 19a-d, Hypothesis 21a-d, Hypothesis 22a-d, and Hypothesis 23a-d	There is no moderating effect of strategic linkage efficiency on the relationships among business vision, best accounting system, environmental understanding, and competitive intensity - product cost accuracy, effective cost control, cost information credibility, and cost reporting usefulness.	Not supported

Theoretical and Managerial Contributions

Theoretical Contribution

This research objective is to examine the effect of cost allocation effectiveness on organizational survival. It provides a unique theoretical contribution expanding on previous knowledge and literature of the interaction roles of cost allocation effectiveness and consequences that will support organizational survival. Moreover, this research provides a deeper understanding of the effect of cost allocation effectiveness on organizational survival through business competitiveness. Furthermore, the research improves the acknowledgement of the influence of contingent factors as the antecedents of cost allocation effectiveness (including product cost accuracy, effective cost control, cost information credibility, and cost reporting usefulness) on cost allocation effectiveness.

The results in this research confirm the knowledge-based views of firm theory, and contingency theory. The findings show that when cost allocation effectiveness, business competitiveness is also increased. Moreover, this research finds the higher business competitiveness as an internal knowledge in terms of a firm's capability which increases organizational survival. This result is explained by the distinctive of internal knowledge which creates the competitive advantage leading to superior firm value. Thus, this result confirms the knowledge-based views of firm theory. The findings indicate that the organizational capabilities (as cost allocation effectiveness in this research) are influenced by contingent factors (including business vision, managerial accounting knowledge, best accounting system, and competitive intensity). Therefore, the contingency theory, which argues that the organizational system depends on the contingent factors, is confirmed by these results.

Managerial Contribution

This research represents some practical contributions. Top management has a clearer understanding of how cost information plays critical roles in formulation, realignment, and evaluation of strategy. This study also helps managers consider and justify key components that lead to the meaning of organization survival. This study also helps managers be aware of the importance of cost information that leads to the meaning of implementing strategies. Executives who wish for effectiveness in strategic

implementation should emphasize cost allocation effectiveness to acquire understanding, managing and utilizing.

The results indicate that business vision, managerial accounting knowledge, and best accounting system can help to increase cost allocation effectiveness. Hence, firms should encourage these factors for cost allocation effectiveness. Furthermore, the results provide knowledge about the positive effect of competitive intensity on better cost allocation effectiveness. In highly competitive situations, a firm's executive should improve management accounting practices for obtain cost information on the responding to the competitive intensity. Finally, strategic linkage efficiency found that it is able to support cost allocation effectiveness. Thus, firms should improve the strategic linkage for the best management accounting practice, ultimately leading to increase organizational survival

Limitations and Future Research Directions

Limitations

This research has some limitations that should be mentioned. Firstly, limitation of the period time, the data collection procedure is relatively short which the process and follow-up method only took approximately a month. Second, the usable sample size of this research was only 179 respondents (15.22%) which are considered small though theoretically accepted. As a result, it may affect analysis of the power of statistical tests in that the results of the hypothesized material may have been impacted. Finally, textile manufacturing businesses enters to the difficulty of operation. The Wage Committee, Permanent Secretary of the Ministry of Labor in Thailand announced minimum wage rate which entered into force since the date January 1, 2013 (No. 7) Wage Committee Announcement: Subject Minimum Wage Rate (No.7), 2013 The minimum wage increases to 300 baht, suddenly. This affects textile manufacturing businesses which are small and medium business. They face increasing labor cost. Change in the minimum wage forces many firms to discontinue, due to they cannot deal with the higher labor cost. Therefore, some firms which enter to the difficulty situation may not give attention to the questionnaire leading to a returned questionnaire may be few.

Future Research Directions

This research finds some unexpected results which should recommend for future research. First, some of the research hypotheses are not accepted. For instance, strategic linkage efficiency does not moderate the cost allocation effectiveness – its antecedent relationship. Moreover, managerial accounting experience does not moderate the cost allocation effectiveness and its consequence relationship. As a result, future research should replicate or seek for the other potential moderating variable. In addition, this research finds that strategic linkage efficiency has the direct effect on cost allocation effectiveness. Therefore, future research should be investigated strategic linkage efficiency as the antecedent of cost allocation effectiveness rather than the moderating variable. Second, the number of undeliverable questionnaire is a 219 (15.70% of population). This indicates that the data-base to identify a name and address of population is not up-to-date. Therefore, the source of data-base should be selected with caution in the future research. Final, firm age as control variable in this research is measured by an interval scale. The results find that a 66.5% of respondent firm has time in business as more than 15 years. This indicates that a split in groups of firm age for an interval scale is no appropriateness. In future research, firm age should be split appropriate to the new group, to provide the data which is more suitable for classify firm age into a young and older firm. In addition, textile manufacturing industry in Thailand is only chosen as a sample. Future research is needed to collect data from more firms, different groups of samples, and/or a comparative population in order to verify the generalizability of the study and increase reliability. Furthermore, future research may develop other methods which may be applied in the future such as in-depth interviews; case studies in order to fully understand of this construct measurement and confirm all relationships of this model.

Summary

This chapter provides the conclusion which overall includes the conceptual framework, the key research question, the theory application, and the sample of this research. In addition, the summary of results, the theoretical and the managerial contribution are described. Finally, the limitations and future research directions are discussed.

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APPENDICES

APPENDIX A

The Original Items

Original Items in Scales

Construct	Items
Product Cost Accuracy (PCA)	
PCA1	Cost allocation effectiveness can help the firm believe in the accuracy of cost allocation that allows businesses to calculate products and service cost more effectively.
PCA 2	Cost allocation effectiveness can help the firm emphasize to find the ways and methods of cost allocation for accuracy, clearness and appropriateness to the operation of the business.
PCA 3	Cost allocation effectiveness can help the firm often commit that cost allocation reflects the appropriation of usage and cost resources.
PCA 4	Cost allocation effectiveness can help the firm engross to develop cost allocation systems and criterion clearly that can implement and practice more effectively.
Effective Cost Control (ECC)	
ECC1	Cost allocation effectiveness can help to achieve goal under the available limited resources.
ECC2	Cost allocation effectiveness can help to reduce time operating that reflect to coordinated, effective, and planed clearly.
ECC3	Cost allocation effectiveness can help to satisfy the changing needs and timely manner.
ECC4	Cost allocation effectiveness can help to use a resource for operations of the firm that is accuracy and reduces damage which is consistent with operational goals leading to efficiently and effectively.
Cost Information Credibility (CIC)	
CIC1	Cost allocation effectiveness can help firm have the potential to present information objectively, bias-free and present information reflects the truth that the events occurred.
CIC2	Cost allocation effectiveness can help the firm to report cost information that is complete and incident and all associated in the report.
CIC3	Cost allocation effectiveness can help the firm to present information that is reflected the actual cost of the product or service and can respond to the decision as well.
CIC4	Cost allocation effectiveness can help the firm to report cost information transparently, clearly, reliably and verifiably, because there is a clear reference document.
Cost Reporting Usefulness (CRU)	
CRU1	Cost allocation effectiveness can help the firm have the potential in presenting cost information that is present and helps decide on issues related to a timely manner required.
CRU2	Cost allocation effectiveness can help the firm to present of cost information that is easy to understand and report regularly and the potential to result in a decision to operate continuously.
CRU3	Cost allocation effectiveness can help the firm have the potential in presenting cost information that is a sufficient detail in the activities and uses of resources in production that will result in better performance.
CRU4	Cost allocation effectiveness can help the firm present cost information in a report to encourage all divisions to operate more smoothly and are more flexible in operation.

Original Items in Scales (Continued)

Construct	Items
Cost Management Efficiency (CME)	
CME1	The firm can operate about decisions, planning, and control to complete achievement of the organization's goals and objectives**.**
CME2	The firm can efficiently reduce procedure, time operation, and inter-group communication.
CME3	The firm can quickly respond to customers' needs that have been changing all time.
CME4	The firm can decrease the cost of goods and services systematically.
Resource Usefulness Quality (RUQ)	
RUQ1	The firm is able to analyze the resource requirement of each department and project correctly.
RUQ2	The firm can allocate the sufficient resource for the task performing to each department or project.
RUQ3	The firm is able to utilize the resource efficiently.
RUQ4	The firm is able to application of existing resources through reuse the highlight and differences in performance more than competitors.
Decision Making Success (DMS)	
DMS1	Firm can analyze and design the alternatives in various situations to ensure efficiently under the intense competition and uncertainty.
DMS2	Firm can compare the benefit to be gained in each alternative by using the skill and experience to maximize business benefits and achieve goals.
DMS3	Firm is intent the decision by selecting the alternative that most benefit quickly and timely.
DMS4	Firm can be selecting the best alternative in each situation, as compared to competitors, making the operation a success as well.
Superior Operational Excellence (SOE)	
SOE1	Firm can reduce an error in operations efficiently.
SOE2	Firm can effectively operate and achieve the organization's goal.
SOE3	Firm has an efficiency operation and making the errors of operations declined.
SOE4	Firm can reduce the resource usable in operations and making the damages of resource utilization declined.
Outstanding Firm Performance (OFP)	
OFP1	The firm has a financial position and performance of firm which is strong and stable and can perform continuously in the long run.
OFP2	The firm has the operating results increasing continually when compared with results in recent years.
OFP3	The firm has the growth rate or market share increasing and trend to enhance steadily in the long run.
OFP4	The firm has been recognized and well-known of the customer and the business community about the ability to operate and achieve goals effectively.

Original Items in Scales (Continued)

Construct	Items
Organizational Survival(OS)	
OS1	Firm believes that it can continuously maintain firm growth and survival in nowadays and the future although it faces to obstacles and any crisis.
OS2	The firm can well managed unique with social responsibility in order to maintain continuity firm growth and sustainability.
OS3	The firm has a reputation for environmental concern together with well doing business and efficiency.
OS4	The firm can improve in management systems and processes continuously and consistently.
Business Vision (BV)	
BV1	Firm has information for decision making through systematic and concrete, valuable and continuous quality.
BV2	Firm has a database for efficient decision making in every function.
BV3	Firm can immediately use information for decision making and timeliness.
BV4	Firm can integrate both financial information and non financial information in order for efficient operations.
Managerial Accounting Knowledge (MAK)	
MAK1	Firm believes that having knowledge and understanding of managerial accounting to acquisitions are managed effectively and successfully.
MAK2	Firm focuses on accounting information into directing, planning, controlling and decision to ensure the effectiveness of the organization.
MAK3	The firm encourages employees to attend training, seminars on managerial accounting that can continue to be developed and the application of management accounting information in the operation as well.
MAK4	The firm supports investment in technology related to the development of knowledge and skills in the application of managerial accounting continues this will enable the firm to apply knowledge utilization in the management accounting as well.
Best Accounting System (BAS)	
BAS1	Firmbelieves that the best accounting system helps increase the efficiency of financial reports and accounting practices.
BAS2	Firm emphasizes the development of accounting systems in order to present the actual situations and performance.
BAS3	Firm concentrates on linking of accounting systems and other management systems in order to maximize systematic, concrete and efficient information integration.
BAS4	Firm continuously supports to improve and develop accounting system in order to generate modern information with consists of concrete actual situations.
Environmental Understanding (EU)	
EU1	Factors related to the business market with a more diverse sector that can support firm to be potential competency to analyze and predict the causes and effects more efficiently.
EU2	The current is very strong competition from both domestic and foreign affairs force firm's education and develops themselves continuously in order to achieve maximum effectiveness and efficiency in operation operation both present and in the future.

Original Items in Scales (Continued)

Construct	Items
Environmental Understanding (EU) (Continued)	
EU3	Globalization causing changes in the business sector is pushing firm development and continuous improvement in survival both present and future in sustainability.
EU4	Currently, the regulators added a lot more in their business that must learn and understand the application of the rules and regulations in the operation more effectively.
Competitive Intensity (CI)	
CI1	The current competition is violent, both from domestic and foreign competitors, making learning and continuous self development and effective in the management of both current and future.
CI2	Competition increasing in sales and distribution competition forces firms to improve the management and practice to increase the ability of forecasting the business environment change that has an impact on firm's operations.
CI3	Changing of product quality, price, and variety of products competition is always, they influence firms to increase the efficient of management and operations for able to form and implement the strategy responded to the increasing of the competition.
CI4	Competition increasing in aspect of the new comer is all the time, for the firms' survival, firms must improve all of the operations continuously.
Managerial Accounting Experience (MAE)	
MAE1	Firm believes that accounting experience of the firm can be used as guidelines for good accounting practice at present and in the future.
MAE2	A firm focused on integrated accounting knowledge in the past in order to use as a guideline for setting an accounting policy and practice at present and future.
MAE3	Firm supports employee to learn, understand, and analyze accounting practice in the past for improving current and future accounting practice.
MAE4	The firm encourages managing accounting knowledge that is useful and valuable in order to use as business operational guidelines in the present and future.
Strategic Linkage Efficiency (SLE)	
SLE1	The firm supports the adoption of modern techniques related to the cost management used in the preparation and presentation information, which the manager uses information to gain competitive advantage over the rivals.
SLE2	The firm believes that a combination of new modern cost management techniques to manage the existing an accounting system makes accurate information and quickly respond to support business strategy planning.
SLE3	The firm focuses on developing the capacity and capability of the organization by integrating new modern cost techniques used in order to strategy formulation optimize the management of the organization.
SLE4	The firm focuses on developing the capacity and capability of the organization by integrating new modern cost techniques used in order to strategically evaluation optimize the management of the organization.

APPENDIX B

Test of Non-Response Bias

Test of Non-Response Bias

Comparison	N	Mean	Std. Deviation	t	Sig. (2-tailed)*
Operation capital of firm				-.378	**.706**
-First group	89	.7079	.45732		
-Second group	90	.7333	.44469		
Number of employees				-1.418	**.158**
-First group	89	.4719	.50204		
-Second group	90	.5778	.49668		
Period of time in business				-.239	**.811**
-First group	89	.8427	.36615		
-Second group	90	.8556	.35351		

*$p < 0.05$

APPENDIX C

Summary of Demographic Characteristics of Key Informants and Sampled Firms

The Summary of Demographic Characteristics of Key Informants

Descriptions	Categories	Frequencies	Percent (%)
Gender	Male	40	22.3
	Female	139	77.7
	Total	**179**	**100**
Age	Less than 30years old	10	5.6
	30– 40years old	48	26.8
	41-50years old	68	38.0
	More than 50 years old	53	29.6
	Total	**179**	**100**
Marital Status	Single	66	36.9
	Married	106	59.2
	Divorced	7	3.9
	Total	**179**	**100**
Educational Level	Undergraduate or lower	79	44.1
	Higher than undergraduate	100	55.9
	Total	**179**	**100**
Working Experience	Less than 5 years	18	10.1
	5-10 years	29	16.2
	11-15 years	31	17.3
	More than15 years	101	56.4
	Total	**179**	**100**
Average Monthly Income at Present	Less than50,000 Baht	63	35.2
	50,000 - 70,000Baht	67	37.4
	70,001 - 90,000Baht	32	17.9
	More than 90,000Baht	17	9.5
	Total	**179**	**100**
Working Position	Accounting director	19	6.7
	Accounting manager	98	54.7
	Chief accountant	44	24.6
	Others	25	14.0
	Total	**179**	**100**

The Summary of Sampled Firm Characteristics

Descriptions	Categories	Frequencies	Percent (%)
Business Type	Company	158	88.3
	Partnership	21	11.7
	Total	**179**	**100**
Operational capital	Less than 5,000,000 Baht	15	8.4
	5,000,000 – 10,000,000 Baht	35	19.2
	10,000,001 – 15,000,000 Baht	29	16.2
	More than 15,000,000 Baht	100	55.9
	Total	**179**	**100**
Total Assets	Less than 50,000,000 Baht	34	19.0
	50,000,000 – 100,000,000 Baht	41	22.9
	100,000,001 – 150,000,000 Baht	32	17.9
	More than 150,000,000 Baht	72	40.2
	Total	**179**	**100**
Number of employee	Less than 50 employees	33	18.4
	50 – 100 employees	52	9.1
	101 – 150 employees	29	16.2
	More than 150 employees	65	36.3
	Total	**179**	**100**
The period of time in business	Less than 5 years	2	1.1
	5 -10 years	25	14.0
	11 – 15 years	33	18.4
	More than 15 years	119	66.5
	Total	**179**	**100**
Total revenue	Less than 10,000,000 Baht	13	7.3
	10,000,000 – 20,000,000 Baht	32	17.9
	20,000,001 – 30,000,000 Baht	20	11.2
	More than 30,000,000 Baht	114	63.7
	Total	**179**	**100**

APPENDIX D

Test of Validity and Reliability Analyses in Sample

Factor Loadings and Reliability - Analyses in Sample[a]

Constructs	Items	Factor Loadings	Reliability (Alpha Coefficient)
Product Cost Accuracy (PCA)	PCA1	.727	0.864
	PCA2	.857	
	PCA3	.908	
	PCA4	.869	
Effective Cost Control (ECC)	ECC1	.815	0.907
	ECC2	.966	
	ECC3	.898	
	ECC4	.860	
Cost Information Credibility (CIC)	CIC1	.815	0.845
	CIC2	.830	
	CIC3	.867	
	CIC4	.810	
Cost Reporting Usefulness (CRU)	CRU1	803	0.819
	CRU2	.666	
	CRU3	.901	
	CRU4	.849	
Cost Management Efficiency (CME)	CME1	.888	0.913
	CME2	.917	
	CME3	.912	
	CME4	.850	
Resource Usefulness Quality (RUQ)	RUQ1	.883	0.900
	RUQ2	.926	
	RUQ3	.849	
	RUQ4	.854	

[a] n = 179

Factor Loadings and Reliability - Analyses in Sample[a] (Continued)

Constructs	Items	Factor Loadings	Reliability (Alpha Coefficient)
Decision Making Success (DMS)	DMS1	.855	0.878
	DMS2	.762	
	DMS3	.912	
	DMS4	.893	
Superior Operational Excellence (SOE)	SOE1	.852	0.885
	SOE2	.903	
	SOE3	.815	
	SOE4	.895	
Outstanding Firm Performance (OFP)	OFP1	.904	0.925
	OFP2	.962	
	OFP3	.882	
	OFP4	.866	
Organizational Survival (OS)	OS1	858	0.885
	OS2	.876	
	OS3	.847	
	OS4	.879	
Business Vision (BV)	BV1	.800	0.855
	BV2	.823	
	BV3	914	
	BV4	.814	
Managerial Accounting Knowledge (MAK)	MAK1	.819	0.882
	MAK2	.878	
	MAK3	843	
	MAK4	.903	

[a] n = 179

Factor Loadings and Reliability - Analyses in Sample[a] (Continued)

Constructs	Items	Factor Loadings	Reliability (Alpha Coefficient)
Best Accounting System (BAS)	BAS1	.804	0.870
	BAS2	.785	
	BAS3	.911	
	BAS4	.900	
Environmental Understanding (EU)	EU1	.857	0.910
	EU2	.881	
	EU3	.926	
	EU4	.889	
Competitive Intensity (CI)	CI1	.769	0.840
	CI2	.751	
	CI3	.894	
	CI4	.891	
Managerial Accounting Experience (MAE)	MAE1	.709	0.859
	MAE2	.947	
	MAE3	.890	
	MAE4	.800	
Strategic Linkage Efficiency (SLE)	SLE1	.853	0.868
	SLE2	.661	
	SLE3	.932	
	SLE4	.923	

[a] n = 179

APPENDIX E

Test of the Assumption of Regression Analysis

Appendix E- Results of testing basic assumption of regression analysis

Regression analysis (OLS) is used to test the interrelationship between the various independent and dependent variables by SPSS program. From the relation model and the hypotheses, the following 25 equation models are presented including assumptions of regression model as follows.

Assumptions of Regression Model

The main assumption of regression model are:

1. Linearity of phenomenon measured,
2. Independence of the error terms,
3. Constant variance of the error terms (Homoscedasticity),
4. Normality of the error term distribution

1. Linearity of phenomenon measured

The linearity of the dependent – independent variables relationship describes the degree change in the dependent variable as related to the independent variable. This research uses residual plots to examine the linearity of any bivariate relationship. The results of linearity testing do not demonstrate any nonlinear pattern to the residuals. Thus, in overall, each model is linear.

2. Test independence of the error terms (Test of Autocorrelation)

Test independence of the error terms is used Durbin-Watson to test, which data problem is often time series data or corss-sectional data. The rule of thumb of Dubin-Watson d statistic between 1.5 to 2.5 is no autocorrelation. From the results of Dubin-Watson d statistics, d statistics are about 1.749 – 2.171. As a result the autocorrelation problems should not be concerned.

Equations	Durbin-Watson (D statistics)	Equations	Durbin-Watson (D statistics)
1	1.918	**14**	1.977
2	1.919	**15**	1.795
3	1.749	**16**	1.845
4	1.794	**17**	1.973
5	2.056	**18**	1.988
6	1.989	**19**	2.115
7	2.136	**20**	2.089
8	1.853	**21**	1.961
9	1.933	**22**	1.971
10	1.920	**23**	2.110
11	2.083	**24**	2.086
12	2.117	**25**	2.171
13	1.919		

3. Test of constant variance of the error terms (Homoscedasticity)

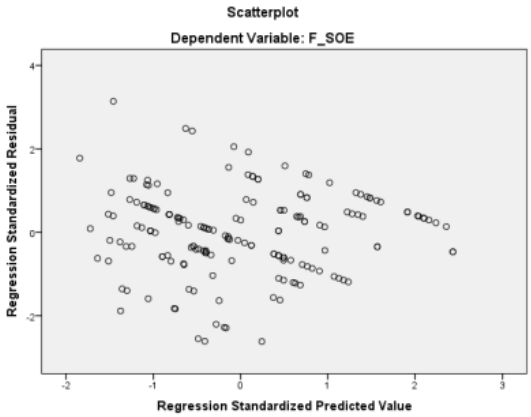
The constant variance of the error terms assumption refers to that dependent variable shows equal level of variance across the rang of independent variables. To consider the constant variance of error terms, plotting the residuals against the predicted dependent values is used for verification.

The following shows the residual plots for linearity and constant variance of error terms testing.

Test of Homoscedasticity

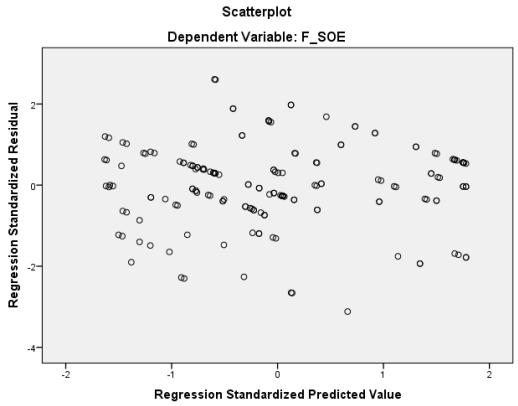
Model 8

$SOE = \alpha_{08} + \beta_{55}PCA + \beta_{56}ECC + \beta_{57}CIC + \beta_{58}CRU + \beta_{59}FA + \beta_{60}FS + \varepsilon$



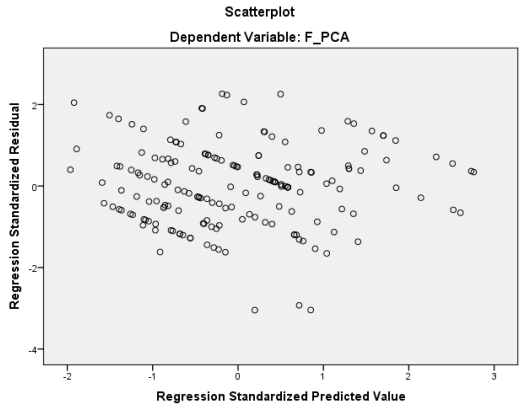
Model 10

$SOE = \alpha_{10} + \beta_{72}CME + \beta_{73}DMS + \beta_{74}RUQ + \beta_{75}FA + \beta_{76}FS + \varepsilon$



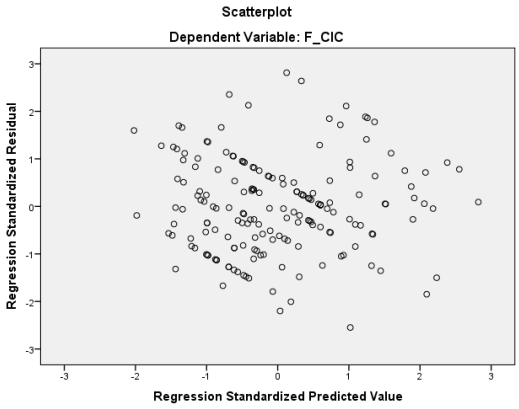
Model 18

$PCA = \alpha_{18} + \beta_{129}BV + \beta_{130}MAK + \beta_{131}BAS + \beta_{132}EU + \beta_{124}CI + \beta_{133}FA + \beta_{134}FS + \varepsilon$



Model 20

$CIC = \alpha_{20} + \beta_{142}BV + \beta_{143}MAK + \beta_{144}BAS + \beta_{145}EU + \beta_{146}CI + \beta_{147}FA + \beta_{148}FS + \varepsilon$

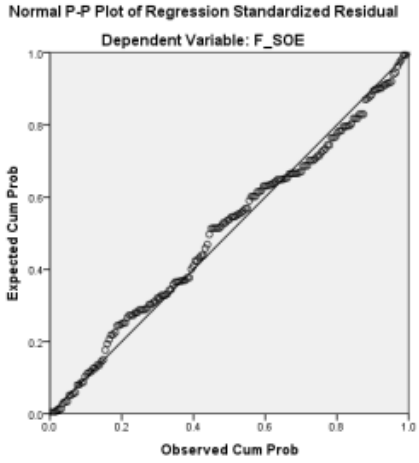


4. Normality of the error term distribution

The test normal distribution for checking the set of independent variables in the equation is a histogram of residuals, with a visual check for a distribution approximating the normal distribution. A method is the use of normal probability plots (Hair et al., 2010). Thus, the research uses the normal probability plots method. The normal probability plot is compared the observed values with those expected from a normal distribution. If the data display the characteristics of normality, the points will fall within a narrow band a straight line.

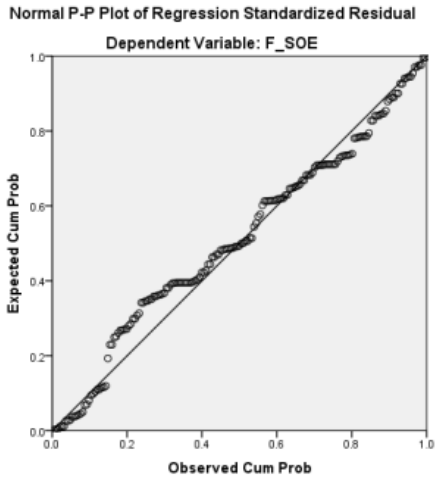
Model 8

$SOE = \alpha_{08} + \beta_{55}PCA + \beta_{56}ECC + \beta_{57}CIC + \beta_{58}CRU + \beta_{59}FA + \beta_{60}FS + \varepsilon$



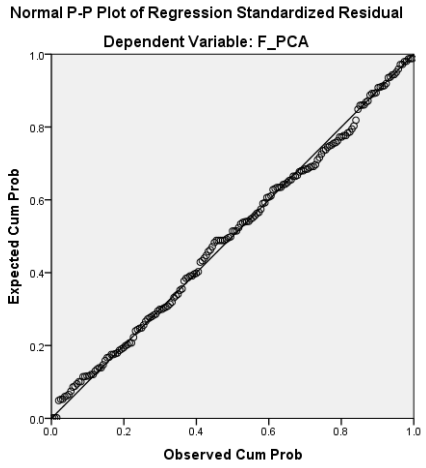
Model 10

$SOE = \alpha_{10} + \beta_{72}CME + \beta_{73}DMS + \beta_{74}RUQ + \beta_{75}FA + \beta_{76}FS + \varepsilon$



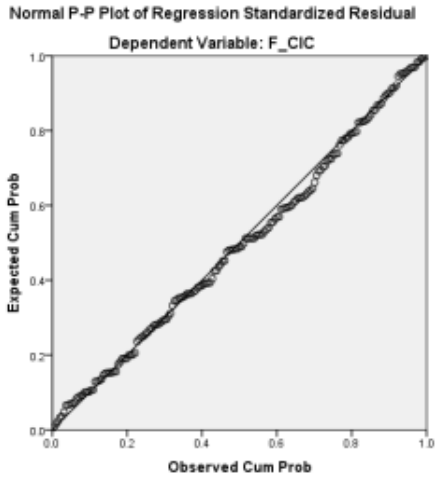
Model 18

$PCA = \alpha_{18} + \beta_{129}BV + \beta_{130}MAK + \beta_{131}BAS + \beta_{132}EU + \beta_{124}CI + \beta_{133}FA + \beta_{134}FS + \varepsilon$



Model 20

$CIC = \alpha_{20} + \beta_{142}BV + \beta_{143}MAK + \beta_{144}BAS + \beta_{145}EU + \beta_{146}CI + \beta_{147}FA + \beta_{148}FS + \varepsilon$



APPENDIX F

Cover Letters and Questionnaire: Thai Version

บันทึกข้อความ

หน่วยงาน คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม โทรศัพท์ 043-754333-3431 Fax 043- 754422

ที่ ศธ.0530.10/ **วันที่** 10 พฤษภาคม 2557

เรื่อง ขอเรียนเชิญเป็นผู้เชี่ยวชาญตรวจสอบเครื่องมือวิจัย

เรียน อาจารย์ ดร.สุธนา บุญเหลือ

ด้วย นางสาวพิทยา ผ่อนกลาง นิสิตระดับปริญญาเอก หลักสูตรปรัชญาดุษฎีบัณฑิต (ปร.ด.) สาขาวิชาการบัญชี คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม กำลังศึกษาวิทยานิพนธ์ เรื่อง "ประสิทธิผลของการบันส่วนต้นทุนกับความอยู่รอดขององค์กร: การศึกษาเชิงประจักษ์ธุรกิจผลิตสิ่งทอในประเทศไทย" ซึ่งเป็นส่วนหนึ่งของการศึกษาตามหลักสูตรปรัชญาดุษฎีบัณฑิต ดังนั้น เพื่อให้การดำเนินการเป็นไปด้วยความเรียบร้อยและบรรลุตามวัตถุประสงค์ คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม จึงใคร่ขอความอนุเคราะห์จากท่านเป็นผู้เชี่ยวชาญตรวจสอบเครื่องมือวิจัยและข้อเสนอแนะเพื่อนำข้อมูลที่ได้ไปดำเนินการทำวิทยานิพนธ์ต่อไป ตามเอกสารแนบท้าย

จึงเรียนมาเพื่อโปรดพิจารณา

(รองศาสตราจารย์ ดร.ปพฤกษ์บารมี อุตสาหะวาณิชกิจ)
คณบดีคณะการบัญชีและการจัดการ

แบบสอบถามเพื่อการวิจัย
เรื่อง ประสิทธิผลการปันส่วนต้นทุนและความอยู่รอดขององค์กร
: หลักฐานเชิงประจักษ์ธุรกิจผลิตสิ่งทอในประเทศไทย

<u>คำชี้แจง :</u>

โครงการวิจัยนี้มีวัตถุประสงค์เพื่อศึกษาวิจัยเรื่อง **“ประสิทธิผลการปันส่วนต้นทุนและความอยู่รอดขององค์กร : หลักฐานเชิงประจักษ์ธุรกิจผลิตสิ่งทอในประเทศไทย”** เพื่อใช้เป็นข้อมูลในการจัดทำวิทยานิพนธ์ในระดับปริญญาเอกของผู้วิจัย ในหลักสูตรปรัชญาดุษฎีบัณฑิต คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม โทรศัพท์ 043-754333

ข้าพเจ้าใคร่ขอความอนุเคราะห์จากท่านผู้ตอบแบบสอบถาม ได้โปรดตอบแบบสอบถามชุดนี้ โดยรายละเอียดของแบบสอบถามประกอบด้วยส่วนคำถาม 7 ตอน ดังนี้

ตอนที่ 1 ข้อมูลทั่วไปเกี่ยวกับผู้บริหารธุรกิจผลิตสิ่งทอในประเทศไทย
ตอนที่ 2 ข้อมูลทั่วไปเกี่ยวกับธุรกิจผลิตสิ่งทอในประเทศไทย
ตอนที่ 3 ความคิดเห็นเกี่ยวกับประสิทธิผลการปันส่วนต้นทุนของธุรกิจผลิตสิ่งทอในประเทศไทย
ตอนที่ 4 ความคิดเห็นเกี่ยวกับผลการดำเนินงานของธุรกิจผลิตสิ่งทอในประเทศไทย
ตอนที่ 5 ความคิดเห็นเกี่ยวกับปัจจัยภายในที่มีผลต่อการดำเนินงานของธุรกิจผลิตสิ่งทอในประเทศไทย
ตอนที่ 6 ความคิดเห็นเกี่ยวกับปัจจัยภายนอกที่มีผลต่อการดำเนินงานของธุรกิจผลิตสิ่งทอในประเทศไทย
ตอนที่ 7 ข้อคิดเห็นและข้อเสนอแนะเกี่ยวกับการบริหารจัดการของธุรกิจผลิตสิ่งทอในประเทศไทย

คำตอบของท่านจะถูกเก็บรักษาเป็นความลับ และจะไม่มีการใช้ข้อมูลใด ๆ ที่เปิดเผยเกี่ยวกับตัวท่านในการรายงานข้อมูล รวมทั้งจะไม่มีการร่วมใช้ข้อมูลดังกล่าวกับบุคคลภายนอกอื่นใดโดยไม่ได้รับอนุญาตจากท่าน

ท่านต้องการรายงานสรุปผลการวิจัยหรือไม่

❑ ต้องการ E - mail _____ ❑ ไม่ต้องการ

หากท่านต้องการรายงานสรุปผลการวิจัย โปรดระบุ E-mail Address ของท่าน หรือแนบนามบัตรของท่านมากับแบบสอบถามชุดนี้

ผู้วิจัยขอขอบพระคุณที่ท่านได้กรุณาเสียสละเวลาในการตอบแบบสอบถามชุดนี้อย่างถูกต้องครบถ้วน และหวังเป็นอย่างยิ่งว่าข้อมูลที่ได้รับจากท่านจะเป็นประโยชน์อย่างยิ่งต่อการวิจัยในครั้งนี้ และขอขอบพระคุณอย่างสูงมา ณ โอกาสนี้ หากท่านมีข้อสงสัยประการใดเกี่ยวกับแบบสอบถาม โปรดติดต่อ นางสาวพิทยา ผ่อนกลาง ซึ่งเป็นผู้วิจัยในครั้งนี้ โทรศัพท์เคลื่อนที่ 081-266-0460 หรือ E – mail : Pittaya_645@hotmail.com

(นางสาวพิทยา ผ่อนกลาง)
นิสิตระดับปริญญาเอก สาขาวิชาการบัญชี
คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม

ตอนที่ 1 ข้อมูลทั่วไปของผู้บริหารฝ่ายบัญชีของธุรกิจผลิตสิ่งทอในประเทศไทย

1. เพศ

☐ ชาย ☐ หญิง

2. อายุ

☐ น้อยกว่า 30 ปี ☐ 30 - 40 ปี

☐ 41 - 50 ปี ☐ มากกว่า 50 ปี

3. สถานภาพ

☐ โสด ☐ สมรส

☐ หม้าย/หย่าร้าง

4. ระดับการศึกษา

☐ ปริญญาตรีหรือเทียบเท่า ☐ สูงกว่าปริญญาตรี

5. ประสบการณ์การทำงานในบริษัท

☐ น้อยกว่า 5 ปี ☐5– 10 ปี

☐ 11 – 15 ปี ☐ มากกว่า 15 ปี

6. รายได้เฉลี่ยต่อเดือน

☐ ต่ำกว่า 50,000 บาท ☐50,000– 70,000 บาท

☐70,001 –90,000 บาท ☐ มากกว่า 90,000 บาท

7. ตำแหน่งงานในปัจจุบัน

☐ ผู้อำนวยการฝ่ายบัญชี ☐ ผู้จัดการฝ่ายบัญชี

☐ สมุห์บัญชี ☐ อื่นๆ (โปรดระบุ).....

ตอนที่ 2 ข้อมูลทั่วไปของธุรกิจผลิตสิ่งทอในประเทศไทย

1. รูปแบบธุรกิจ

☐ บริษัทจำกัด ☐ ห้างหุ้นส่วน

2. ทุนในการดำเนินงาน

☐ ต่ำกว่า 5,000,000 บาท ☐5,000,000 – 10,000,000 บาท

☐10,000,001 - 15,000,000 บาท ☐ มากกว่า 15,000,000 บาท

3. มูลค่าสินทรัพย์รวม ณ ปัจจุบัน

☐ ต่ำกว่า 50,000,000 บาท ☐50,000,000 - 100,000,000 บาท

☐100,000,001 - 150,000,000 บาท ☐ มากกว่า 150,000,000 บาท

4. จำนวนพนักงานทั้งหมดของบริษัท ณ ปัจจุบัน

☐ น้อยกว่า 50 คน ☐50 – 100 คน

☐101 – 150 คน ☐ มากกว่า 150 คน

5. ระยะเวลาในการดำเนินธุรกิจ

☐ น้อยกว่า 5 ปี ☐5 - 10 ปี

☐11 - 15 ปี ☐ มากกว่า 15 ปี

6. รายได้เฉลี่ยต่อปี

☐ ต่ำกว่า 10,000,000 บาท/ปี ☐ 10,000,001 – 20,000,000 บาท/ปี

☐ 20,000,001 – 30,000,000 บาท/ปี ☐ มากกว่า 30,000,000 บาท/ปี

ตอนที่ 3 ความคิดเห็นเกี่ยวกับประสิทธิผลการปันส่วนต้นทุนของธุรกิจผลิตสิ่งทอในประเทศไทย

ประสิทธิผลการปันส่วนต้นทุน	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
ความถูกต้องของต้นทุนสินค้า (Product Cost Accuracy)					
1. การปันส่วนต้นทุน ช่วยให้กิจการมีศักยภาพในการนำเสนอข้อมูลต้นทุนที่มีความถูกต้องและแม่นยำ ซึ่งจะส่งผลให้กิจการสามารถตอบสนองต่อการแข่งขันได้อย่างมีประสิทธิภาพในทุกสถานการณ์	5	4	3	2	1
2. การปันส่วนต้นทุน ช่วยให้เกิดการแสวงหาแนวทางและวิธีการในการจำแนกต้นทุนที่มีความถูกต้องชัดเจน และเหมาะสมต่อการดำเนินงานของกิจการ	5	4	3	2	1
3. การปันส่วนต้นทุน ช่วยให้กิจการมีการคำนวณต้นทุนผลิตภัณฑ์และบริการที่มีความถูกต้อง และประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
4. การปันส่วนต้นทุน ช่วยให้เกิดการพัฒนาระบบและหลักเกณฑ์ และวิธีการในการจำแนกต้นทุนได้ชัดเจนทำให้เกิดการประมาณต้นทุนการผลิตและการกำหนดราคาได้อย่างมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
การควบคุมต้นทุนอย่างมีประสิทธิผล (Effective Cost Control)	5	4	3	2	1
5. การปันส่วนต้นทุน ช่วยให้กิจการสามารถบรรลุผลสำเร็จตามเป้าหมายที่กำหนดไว้ได้ทุกประการภายใต้ทรัพยากรที่มีอยู่อย่างจำกัด					
6. การปันส่วนต้นทุน ช่วยให้กิจการสามารถลดขั้นตอนและระยะเวลาในการดำเนินงาน ส่งผลให้สามารถติดต่อประสานงาน ได้อย่างรวดเร็ว มีประสิทธิภาพ เป็นไปตามแผนที่วางไว้ได้อย่างชัดเจน	5	4	3	2	1
7. การปันส่วนต้นทุน ช่วยให้กิจการสามารถตอบสนองความต้องการของลูกค้าที่เปลี่ยนแปลงอยู่ตลอดเวลาและหลากหลายได้อย่างรวดเร็วและทันท่วงที	5	4	3	2	1
8. การปันส่วนต้นทุน ช่วยให้กิจการสามารถใช้ทรัพยากรในการดำเนินงานต่างๆ ของกิจการอย่างถูกต้อง เที่ยงตรง และมีความเสียหายของทรัพยากรลดลงอย่างเห็นได้ชัด สอดคล้องกับเป้าหมายการดำเนินงานได้อย่างมีประสิทธิภาพและประสิทธิผล	5	4	3	2	1
ความน่าเชื่อถือของข้อมูลต้นทุน (Cost Information Credibility)	5	4	3	2	1
9. การปันส่วนต้นทุน ช่วยให้กิจการมีศักยภาพในการนำเสนอข้อมูลได้อย่างเป็นกลาง ปราศจากความลำเอียง โดยนำเสนอข้อมูลที่สะท้อนให้เห็นเหตุการณ์ตามสภาพความเป็นจริงที่เกิดขึ้น					
10. การปันส่วนต้นทุน ช่วยให้กิจการสามารถรายงานข้อมูลต้นทุนได้อย่างครบถ้วนสมบูรณ์ โดยนำเสนอเหตุการณ์ที่เกิดขึ้นและเกี่ยวข้องทั้งหมดไว้ในรายงาน	5	4	3	2	1
11. การปันส่วนต้นทุน ช่วยให้กิจการสามารถนำเสนอข้อมูลที่สะท้อนถึงต้นทุนที่แท้จริงของสินค้าหรือบริการ ซึ่งสามารถตอบสนองต่อการตัดสินใจได้เป็นอย่างดี	5	4	3	2	1

ตอนที่ 3 (ต่อ)

ประสิทธิผลการปันส่วนต้นทุน	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
12. การปันส่วนต้นทุน ช่วยให้กิจการสามารถรายงานข้อมูลต้นทุนที่โปร่งใสชัดเจน เชื่อถือได้ และตรวจสอบได้ เนื่องจากมีเอกสารหลักฐานอ้างอิงที่ชัดเจน	5	4	3	2	1
<u>ความมีประโยชน์ของรายงานต้นทุน (Cost Reporting Usefulness)</u> 13. การปันส่วนต้นทุน ช่วยให้กิจการมีศักยภาพในการนำเสนอข้อมูลต้นทุนที่เป็นปัจจุบัน ช่วยในการตัดสินใจในปัญหาต่าง ๆ ที่เกี่ยวข้องได้ตามที่ต้องการอย่างทันท่วงที	5	4	3	2	1
14. การปันส่วนต้นทุน ช่วยให้กิจการสามารถนำเสนอข้อมูลต้นทุนที่ง่ายต่อความเข้าใจและการรายงานอย่างสม่ำเสมอ และชัดเจนส่งผลให้เกิดศักยภาพในการตัดสินใจในการดำเนินงานได้อย่างต่อเนื่อง	5	4	3	2	1
15. การปันส่วนต้นทุน ช่วยให้กิจการมีศักยภาพในการนำเสนอข้อมูลต้นทุนที่มีรายละเอียดที่เพียงพอของกิจกรรมและการใช้ทรัพยากรในการผลิตจะส่งผลให้การปฏิบัติงานให้ดียิ่งขึ้น	5	4	3	2	1
16. การปันส่วนต้นทุน ช่วยให้กิจการนำเสนอข้อมูลต้นทุนในรายงานที่สามารถสนับสนุนให้ทุกแผนกสามารถปฏิบัติงานได้อย่างราบรื่นรวดเร็วและมีความคล่องตัวในการดำเนินงานเพิ่มมากขึ้น	5	4	3	2	1

ตอนที่ 4 ความคิดเห็นเกี่ยวกับผลการดำเนินงานของธุรกิจผลิตสิ่งทอในประเทศไทย

ผลการดำเนินงาน	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
<u>ประสิทธิภาพการจัดการต้นทุน (Cost Management Efficiency)</u> 1. กิจการสามารถดำเนินงานตัดสินใจ วางแผน และควบคุมเกี่ยวกับต้นทุนเพื่อให้บรรลุเป้าหมาย และวัตถุประสงค์ขององค์กร	5	4	3	2	1
2. กิจการสามารถลดขั้นตอนและระยะเวลาในการดำเนินงานและติดต่อประสานงานได้อย่างมีประสิทธิภาพ	5	4	3	2	1
3. กิจการสามารถตอบสนองความต้องการของลูกค้าที่เปลี่ยนแปลงอยู่ตลอดเวลาได้อย่างรวดเร็ว	5	4	3	2	1
4. กิจการมีการดำเนินงานที่สามารถลดต้นทุนการผลิตสินค้าและให้บริการอย่างเป็นระบบ	5	4	3	2	1

ตอนที่ 4 (ต่อ)

ผลการดำเนินงาน	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
<u>คุณภาพจากการใช้ประโยชน์จากทรัพยากร (Resource Usefulness Quality)</u> 5. กิจการสามารถวิเคราะห์สถานการณ์ความต้องการใช้ทรัพยากรของแต่ละหน่วยงานและโครงการได้อย่างเหมาะสมและถูกต้อง	5	4	3	2	1
6. กิจการสามารถจัดสรรทรัพยากรให้แต่ละหน่วยงานและโครงการ ในการปฏิบัติงานได้อย่างเหมาะสมและเพียงพอ	5	4	3	2	1
7. กิจการสามารถใช้ประโยชน์จากทรัพยากรที่ได้รับอย่างคุ้มค่าและเกิดการประหยัดในแต่ละหน่วยงานและโครงการ	5	4	3	2	1
8. กิจการมีการประยุกต์ใช้ทรัพยากรที่มีอยู่ โดยนำมาใช้ให้เกิดจุดเด่นและข้อแตกต่างในการดำเนินงานมากกว่าคู่แข่งขันรายอื่น	5	4	3	2	1
<u>ความสำเร็จของการตัดสินใจ (Decision Making Success)</u> 9. กิจการสามารถวิเคราะห์ และออกแบบทางเลือกในสถานการณ์ต่างๆ ได้อย่างมีประสิทธิภาพภายใต้สถานการณ์ที่มีการแข่งขันที่รุนแรงและไม่แน่นอน	5	4	3	2	1
10. กิจการสามารถเปรียบเทียบประโยชน์ที่จะได้รับในแต่ละทางเลือก ซึ่งใช้ทักษะและประสบการณ์ที่มีอยู่ โดยได้รับผลประโยชน์สูงสุดและบรรลุผลสำเร็จตามเป้าหมาย	5	4	3	2	1
11. กิจการมีการตัดสินใจเลือกทางเลือกที่ได้รับประโยชน์สูงสุดอย่างรวดเร็วและทันเวลา และได้เปรียบทางการแข่งขันเสมอมา	5	4	3	2	1
12. กิจการมีการเลือกทางเลือกที่ดีที่สุดในแต่ละสถานการณ์ที่เป็นอยู่เมื่อเปรียบเทียบกับคู่แข่งขัน โดยที่การดำเนินงานสามารถประสบผลสำเร็จได้เป็นอย่างดี	5	4	3	2	1
<u>ความเป็นเลิศในการดำเนินงานที่เหนือกว่า (Superior Operational Excellence)</u> 13. กิจการสามารถลดโอกาสจากการเกิดข้อผิดพลาดในการปฏิบัติงานได้อย่างมีประสิทธิภาพ	5	4	3	2	1
14. กิจการสามารถปฏิบัติงานให้บรรลุเป้าหมายตามที่ตั้งไว้ได้อย่างรวดเร็ว	5	4	3	2	1
15. กิจการสามารถดำเนินงานได้อย่างมีประสิทธิภาพ และข้อผิดพลาดในการปฏิบัติงานลดลง	5	4	3	2	1
16. กิจการสามารถใช้ทรัพยากรในการดำเนินงานต่างๆ ของกิจการโดยมีต้นทุนต่ำและมีความสูญเสียของทรัพยากรลดลงอย่างเห็นได้ชัด	5	4	3	2	1

ตอนที่ 4 (ต่อ)

ผลการดำเนินงาน	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
<u>ผลการดำเนินงานที่โดดเด่นกว่าคู่แข่งขัน (Outstanding Firm Performance)</u> 17. กิจการมีฐานะทางการเงินและผลการดำเนินงานที่มั่นคงและมีเสถียรภาพ สามารถดำเนินกิจการต่อไปได้อย่างต่อเนื่องในระยะยาว	5	4	3	2	1
18. กิจการมีผลการดำเนินงานที่เพิ่มขึ้นอย่างต่อเนื่องเมื่อเทียบกับผลการดำเนินงานในปีที่ผ่านมา	5	4	3	2	1
19. กิจการมีอัตราการเจริญเติบโต/ส่วนแบ่งทางการตลาดเพิ่มขึ้นและมีแนวโน้มเพิ่มขึ้นอย่างต่อเนื่องในระยะยาว	5	4	3	2	1
20. กิจการได้รับการยอมรับและเป็นที่รู้จักของลูกค้าและแวดวงการดำเนินธุรกิจถึงความสามารถในการดำเนินงานกิจการที่มีประสิทธิภาพและบรรลุผลสำเร็จตามเป้าหมายที่ตั้งไว้	5	4	3	2	1
<u>ความอยู่รอดขององค์กร (Organizational Survival)</u> 21. กิจการมั่นใจว่าจะสามารถรักษาการเติบโตของธุรกิจ และอยู่รอดได้ในอนาคตอย่างต่อเนื่องแม้จะมีอุปสรรคหรือวิกฤตการณ์ใดๆ	5	4	3	2	1
22. กิจการมีการบริหารงานและมีความรับผิดชอบต่อสังคมอย่างมีเอกลักษณ์เฉพาะตัวในการดำรงรักษาความเติบโตของกิจการได้อย่างยั่งยืน	5	4	3	2	1
23. กิจการได้รับการยอมรับจากผู้ที่มีส่วนเกี่ยวข้อง ว่าเป็นกิจการที่มีการดูแลและรับผิดชอบต่อสิ่งแวดล้อมควบคู่ไปกับการบริหารงานของกิจการได้เป็นอย่างดี และมีประสิทธิภาพ	5	4	3	2	1
24. กิจการมีการปรับปรุงพัฒนาระบบและกระบวนการบริหารงานที่ดีอย่างต่อเนื่องและสม่ำเสมอ	5	4	3	2	1

ตอนที่ 5 ความคิดเห็นเกี่ยวกับปัจจัยภายในที่มีต่อผลการดำเนินงานของธุรกิจผลิตสิ่งทอในประเทศไทย

ปัจจัยภายในที่มีต่อผลการดำเนินงาน	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
<u>วิสัยทัศน์ธุรกิจ (Business Vision)</u> 1. กิจการเชื่อมั่นว่าการกำหนดวิสัยทัศน์ที่มีความชัดเจนสามารถช่วยให้กิจการประสบความสำเร็จและเกิดความมั่งคั่งในการดำเนินงานด้วยดีเสมอมา	5	4	3	2	1

ตอนที่ 5 (ต่อ)

ปัจจัยภายในที่มีต่อผลการดำเนินงาน	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
4. กิจการตระหนักเสมอว่าความมั่งคั่งของกิจการต้องเกิดขึ้นจากศักยภาพและความสามารถที่มีอยู่ของกิจการภายใต้กลยุทธ์ วิถีทาง และแนวทางการบริหารงานที่ถูกต้องมีคุณภาพและมีประสิทธิผล	5	4	3	2	1
<u>ความรู้เกี่ยวกับการบัญชีบริหาร</u> **<u>(Managerial Accounting Knowledge)</u>** 5. กิจการเชื่อว่าการมีความรู้ และความเข้าใจทางการบัญชีบริหาร จะทำให้กิจการมีการบริหารงานที่มีประสิทธิภาพและประสบความสำเร็จ	5	4	3	2	1
6. กิจการให้ความสำคัญกับการนำข้อมูลทางการบัญชีมาใช้ในการอำนวยการ การวางแผน การควบคุม และการตัดสินใจ เพื่อให้เกิดประสิทธิภาพสูงสุดขององค์กร	5	4	3	2	1
7. กิจการส่งเสริมให้บุคลากรเข้าร่วมอบรมสัมมนา ความสามารถทางการบัญชีบริหารอย่างต่อเนื่อง เพื่อให้เกิดการพัฒนา และมีการประยุกต์ใช้ข้อมูลทางการบัญชีบริหารในการดำเนินงานได้เป็นอย่างดี	5	4	3	2	1
8. กิจการสนับสนุนให้มีการลงทุนทางด้านเทคโนโลยีที่เกี่ยวกับการพัฒนาความรู้ความสามารถ ในการประยุกต์ใช้ทางการบัญชีบริหารอย่างต่อเนื่อง ซึ่งจะทำให้กิจการสามารถนำความรู้ทางด้านบัญชีบริหารไปใช้ประโยชน์ในการบริหารได้เป็นอย่างดี	5	4	3	2	1
<u>ระบบบัญชีที่ดีที่สุด (Best Accounting System)</u> 9. กิจการเชื่อมั่นว่าระบบบัญชีที่ดี ช่วยทำให้การจัดทำรายงานทางการเงินและการปฏิบัติทางบัญชีมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
10. กิจการให้ความสำคัญกับการพัฒนาระบบบัญชี เพื่อให้สะท้อนถึงการดำเนินงานและสภาพการณ์ที่แท้จริงของกิจการ	5	4	3	2	1
11. กิจการมุ่งเน้นให้มีการเชื่อมโยงระบบบัญชีและระบบการบริหารจัดการอย่างอื่นเข้าด้วยกัน เพื่อให้เกิดการบูรณาการข้อมูลอย่างเป็นระบบและเป็นรูปธรรมและมีประสิทธิภาพสูงสุด	5	4	3	2	1
12. กิจการสนับสนุนให้มีการปรับปรุงและพัฒนาระบบบัญชีอย่างต่อเนื่องเพื่อให้ได้ข้อมูลที่ทันสมัยและสอดคล้องกับสภาพจริงได้อย่างเป็นรูปธรรม	5	4	3	2	1
<u>ประสบการณ์ด้านบัญชีบริหาร</u> **<u>(Managerial Accounting Experience)</u>** 13. กิจการเชื่อมั่นว่าความรู้และทักษะทางการบัญชีในอดีตของกิจการจะสามารถใช้เป็นแนวทางในการปฏิบัติงานบัญชีที่ดีได้ทั้งในปัจจุบันและอนาคต	5	4	3	2	1
14. กิจการมุ่งเน้นให้มีการบูรณาการความรู้ ความเข้าใจทางการบัญชีในอดีต เป็นแนวทางในกำหนดนโยบายและวิธีปฏิบัติทางการบัญชีทั้งในปัจจุบันและอนาคต	5	4	3	2	1

ตอนที่ 5 (ต่อ)

ปัจจัยภายในที่มีต่อผลการดำเนินงาน	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
15. กิจการส่งเสริมให้บุคลากรมีการเรียนรู้ ทำความเข้าใจ และวิเคราะห์ถึงการดำเนินงานทางการบัญชีในอดีตมาใช้ เพื่อเพิ่มศักยภาพการปฏิบัติงานบัญชีในปัจจุบันและอนาคต	5	4	3	2	1
16. กิจการสนับสนุนให้มีการบริหารจัดการความรู้ทางการบัญชีที่มีประโยชน์ และ มีคุณค่าต่อองค์กร เพื่อนำมาใช้เป็นแนวทางในการดำเนินงานทั้งในปัจจุบัน และอนาคต	5	4	3	2	1
ประสิทธิภาพในการเชื่อมโยงกลยุทธ์ (Strategic Linkage Efficiency) 17. กิจการสนับสนุนให้มีการนำเทคนิคการบริหารต้นทุน มาใช้ในการจัดทำและนำเสนอข้อมูลด้านต้นทุน เพื่อสร้างความได้เปรียบเชิงการแข่งขัน และมีผลการดำเนินงานที่เหนือกว่าคู่แข่งขัน	5	4	3	2	1
18. กิจการเชื่อมั่นว่าการผสมผสานเทคนิคการบริหารต้นทุนให้เข้ากันได้เป็นอย่างดี ทำให้ได้ข้อมูลที่มีความถูกต้องและรวดเร็วในการสนับสนุนการวางแผนเชิงกลยุทธ์ทางธุรกิจ	5	4	3	2	1
19. กิจการให้ความสำคัญกับการพัฒนาศักยภาพและความสามารถขององค์กรโดยการเชื่อมโยงเทคนิคทางการบริหารต้นทุนให้สอดคล้องกับการกำหนดกลยุทธ์ธุรกิจ เพื่อเกิดประโยชน์สูงสุดต่อองค์กร	5	4	3	2	1
20. กิจการให้ความสำคัญกับการพัฒนาศักยภาพและความสามารถขององค์กรโดยการเชื่อมโยงเทคนิคทางการบริหารต้นทุนมาประเมินกลยุทธ์ทางธุรกิจ เพื่อทำให้เกิดประโยชน์สูงสุดต่อองค์กร	5	4	3	2	1

ตอนที่ 6 ความคิดเห็นเกี่ยวกับปัจจัยภายนอกที่มีต่อผลการดำเนินงานของธุรกิจผลิตสิ่งทอในประเทศไทย

ปัจจัยภายนอกที่มีต่อผลการดำเนินงาน	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
ความเข้าใจเกี่ยวกับสิ่งแวดล้อม (Environmental Understanding) 1. ปัจจัยทางตลาดที่เกี่ยวข้องกับการดำเนินธุรกิจมีความหลากหลายมากยิ่งขึ้น ทำให้กิจการต่างๆ ต้องเพิ่มศักยภาพและความสามารถในการวิเคราะห์ คาดการณ์สาเหตุ และผลกระทบที่เกิดขึ้นให้มีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1

ตอนที่ 6 (ต่อ)

ปัจจัยภายนอกที่มีต่อผลการดำเนินงาน	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
2. กิจการต่างๆ มุ่งเน้นให้มีการวิเคราะห์ถึงสภาพแวดล้อมที่อาจมีผลกระทบต่อการดำเนินงานของกิจการ เพื่อให้สามารถกำหนดแนวทางในการดำเนินงานได้บรรลุผลตามเป้าหมายอย่างมีคุณภาพ	5	4	3	2	1
3. กระแสโลกาภิวัฒน์ ในปัจจุบัน ก่อให้เกิดการเปลี่ยนแปลงทางการบริหารธุรกิจเป็นอย่างมาก ผลักดันให้กิจการต่างๆ สามารถเกิดการพัฒนาปรับปรุงแนวทางในการบริหารงานได้อย่างต่อเนื่องก่อให้เกิดความอยู่รอดทั้งในปัจจุบันและอนาคต	5	4	3	2	1
4. ในปัจจุบัน มีหน่วยงานกำกับดูแลเพิ่มจำนวนมากขึ้นทำให้กิจการต่าง ๆ ต้องศึกษาและทำความเข้าใจเพื่อให้มีการประยุกต์ใช้กฎระเบียบ และข้อบังคับต่าง ๆ มาใช้ในการดำเนินงานให้เกิดประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
<u>ความรุนแรงในการแข่งขัน</u> (Competitive Intensity) 5. การแข่งขันในปัจจุบันมีความรุนแรงอย่างมาก ทั้งจากคู่แข่งภายในประเทศและจากต่างประเทศ ทำให้กิจการต่าง ๆได้เรียนรู้และพัฒนางานด้วยตนเองอย่างต่อเนื่อง และเกิดประสิทธิภาพในการบริหารงานทั้งปัจจุบันและอนาคต	5	4	3	2	1
6. การแข่งขันที่เพิ่มขึ้นทางด้านการขายและช่องทางการจัดจำหน่าย ทำให้กิจการต่าง ๆ ต้องปรับปรุงการบริหารและการปฏิบัติงานให้ดียิ่งขึ้นเพื่อให้สามารถคาดการณ์การเปลี่ยนแปลงของสภาพแวดล้อมทางธุรกิจที่เกิดขึ้นและกระทบต่อการดำเนินงานของกิจการได้	5	4	3	2	1
7. การแข่งขันทางด้านคุณภาพ ราคา และความหลากหลายของสินค้าที่มีการเปลี่ยนแปลงตลอดเวลา ทำให้กิจการต่าง ๆ ต้องเพิ่มประสิทธิภาพของการบริหารและการดำเนินงาน เพื่อให้สามารถวางแผนและประยุกต์ใช้กลยุทธ์เพื่อตอบสนองต่อการแข่งขันที่เพิ่มขึ้นได้อย่างมีประสิทธิภาพ	5	4	3	2	1
8. การแข่งขันภายในอุตสาหกรรมที่เพิ่มขึ้นจากการเข้าสู่ตลาดของคู่แข่งขันรายใหม่อยู่เสมอ ทำให้กิจการต่าง ๆ ต้องปรับปรุงในทุก ๆ ด้านอย่างต่อเนื่อง เพื่อให้กิจการสามารถอยู่รอดได้ในระยะยาว	5	4	3	2	1

ตอนที่ 7 ข้อเสนอแนะ

หากท่านมีข้อเสนอแนะเพิ่มเติมเกี่ยวกับการบริหารงานของธุรกิจผลิตสิ่งทอในประเทศไทย เพื่อให้สามารถตอบสนองการเปลี่ยนแปลงของสภาพแวดล้อมทั้งภายในและภายนอกกิจการ หรือมีข้อเสนอแนะเกี่ยวกับแบบสอบถามได้โปรดเสนอแนะ

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(ขอขอบพระคุณที่ได้สละเวลาตอบแบบสอบถาม)

APPENDIX G

Cover Letter and Questionnaire: English Version

Questionnaire to the Ph.D. Dissertation
Research entitled
"Cost Allocation Effectiveness and Organizational Survval : An Empirical Assessment of Textile Manufacturing Businesses in Thailand"

Dear Sir,

This research is a part of doctoral dissertation of Ms. Pittaya Ponklang at the Mahasarakham Business School, Mahasarakham University, Thailand. The objective of this research is to examine the relationships between cost allocation effectiveness and organizational survival of textile manufacturing businesses in Thailand. The questionnaire is divided into 7 parts

Part 1: Demographic data of accounting executive of textile manufacturing businesses in Thailand

Part 2: General data of textile manufacturing businesses in Thailand

Part 3: Opinion on cost allocation effectiveness of textilemanufacturing businesses in Thailand

Part 4: Opinion on the performance of textile manufacturing businesses in Thailand

Part 5: Opinion on the influence of internal factors on cost allocation effectiveness

Part 6: Opinion on the influence of external factors on cost allocation effectiveness

Part 7: Recommendations and suggestions for cost allocation effectiveness and firm value of textile manufacturing businesses in Thailand

Your answer will be kept as confidentiality and your information will not be shared with any outsider party without your permission.

If you want a summary of this research, please indicate your E-mail address or attach your business card with this questionnaire. The summary will be mailed to you as soon as the analysis is completed.

Thank you for your time answering all the questions. I have no doubt that your answer will provide valuable information for academic advancement. If you have any questions with respect to this research, please contact me directly.

Sincerely yours,

(Ms.Pittaya Ponklang)
Ph.D. Student in Accounting
Mahasarakham Business School

Mahasarakham University, Thailand
Contact Info:
Office No: 043-754333
Fax No: 043-754322
Mobile phone: 081-2660460 E-mail: Pittaya_645@hotmail.com

Section 1: Demographic data of accounting executive of textile manufacturing businesses in Thailand

1. Gender
   □Male □Female

2. Age
   □Less than 30 years old □30 - 40 years old
   □41 - 50 years old □More than 50 years old

3. Marital status
   □Single □Married
   □Divorced

4. Education level
   □Undergraduate □Higher than undergraduate

5. Working experiencein your current company
   □Less than 5 years □5 - 10 years
   □11 - 15 years □More than 15 years

6. Average monthly income
   □Less than 50,000 Baht □50,000–70,000 Baht
   □70,001–90,000 Baht □More than 90,000 Baht

7. Working position at your current company
   □Accounting director □Accounting manager
   □Chief accountant □Others (Please specify)……..…

Section 2: General data of textile manufacturing businesses in Thailand

1. Type of business
   □Company □Partnership

2. Operational capital of firm
   □Less than 5,000,000 Baht □5,000,000 – 10,000,000Baht
   □10,000,001 - 15,000,000Baht □More than15,000,000 Baht

3. Total assets of the firm
   □Less than 50,000,000 Baht □50,000,000 - 100,000,000Baht
   □100,000,001 - 150,000,000Baht □More than150,000,000 Baht

4. Number of employees
   □Less than 50 □50 – 100
   □101 – 150 □More than 150

5. The period of time in business
   □Less than 5years □5 - 10years
   □11 - 15years □More than 15years

6. The Total revenue of the firm
   □Less than 10,000,000 Baht □10,000,000 – 20,000,000 Baht
   □20,000,001 – 30,000,000 Baht □More than 30,000,000 Baht

Section 3: Opinion on cost allocation effectiveness of textilemanufacturing businesses in Thailand

Cost allocation effectiveness	Opinion Levels				
	Strongly Agree 5	**Agree 4**	**Not Sure 3**	**Disagree 2**	**Strongly Disagree 1**
Product Cost Accuracy 1. Cost allocation effectiveness can help the firm believe in the accuracy of cost allocation that allows businesses to calculate products and service cost more effectively.	5	4	3	2	1
2 Cost allocation effectiveness can help the firm emphasize to find the ways and methods of cost allocation for accuracy, clearness and appropriateness to the operation of the business.	5	4	3	2	1
3 Cost allocation effectiveness can help the firm often commit that cost allocation reflects the appropriation of usage and cost resources.	5	4	3	2	1
4. Cost allocation effectiveness can help the firm engross to develop cost allocation systems and criterion clearly that can implement practice more effectively.	5	4	3	2	1
Effective Cost Control 5. Cost allocation effectiveness can help to achieve goal under the available limited resources.	5	4	3	2	1
6. Cost allocation effectiveness can help to reduce time operating that reflect to coordinated, effective, and planed clearly.	5	4	3	2	1
7. Cost allocation effectiveness can help to satisfy the changing needs and timely manner.	5	4	3	2	1
8. Cost allocation effectiveness can help to use a resource for operations of the firm to be accuracy and reduces damage which is consistent with operational goals leading to efficiently and effectively.	5	4	3	2	1
Cost Information Credibility 9. Cost allocation effectiveness can help the firm have the potential to present information objectively, bias-free and present information reflects the truth that the events occurred.	5	4	3	2	1
10. Cost allocation effectiveness can help the firm to report cost information that is complete and incident and all associated in the report.	5	4	3	2	1

Section 3: Opinion on cost allocation effectiveness of textile manufacturing businesses in Thailand(Continued)

Cost allocation effectiveness	Opinion Levels				
	Strongly Agree 5	**Agree 4**	**Not Sure 3**	**Disagree 2**	**Strongly Disagree 1**
11. Cost allocation effectiveness can help the firm to present information that is reflected the actual cost of the product or service and can respond to the decision as well.	5	4	3	2	1
12. Cost allocation effectiveness can help the firm to report cost information that is transparent, clear, reliable and verifiable, because there is a clear reference document.	5	4	3	2	1
Cost Reporting Usefulness 13.Cost allocation effectiveness can help the firm have the potential in presenting cost information that is present and helps decide on issues related to a timely manner required.	5	4	3	2	1
14. Cost allocation effectiveness can help the firm to present of cost information that is easy to understand and report regularly and the potential to result in a decision to operate continuously.	5	4	3	2	1
15.Cost allocation effectiveness can help the firm have the potential in presenting cost information that is a sufficient detail in the activities and uses of resources in production that will result in better performance.	5	4	3	2	1
16.Cost allocation effectiveness can help the firm present cost information in a report to encourage all divisions to operate more smoothly and are more flexible in operation.	5	4	3	2	1

Section 4: Opinion on the performance of textile manufacturing businesses in Thailand

Performance	Opinion Levels				
	Strongly Agree 5	**Agree 4**	**Not Sure 3**	**Disagree 2**	**Strongly Disagree 1**
Cost Management Efficiency 1. The firm can operate to complete achievement of the organization's goals and objectives	5	4	3	2	1
2. The firm can efficiently reduce procedure, time operation, and inter-group communication.	5	4	3	2	1
3. The firm can quickly respond to customers' needs that have been changing all time.	5	4	3	2	1
4. The firm can decrease the cost of goods and services systematically.	5	4	3	2	1
Resource Usefulness Quality 5. The firm is able to analyze the resource requirement of each department and project correctly.	5	4	3	2	1
6. The firm can allocate the sufficient resource for the task performing to each department or project.	5	4	3	2	1
7. The firm is able to utilize the resource efficiently.	5	4	3	2	1
8.The firm is able to application of existing resources through reuse the highlight and differences in performance more than competitors.	5	4	3	2	1
Decision Making Success 9. Firm can analyze and design the alternatives in various situations to ensure efficiently under the intense competition and uncertainty.	5	4	3	2	1
10. Firm can compare the benefit to be gained in each alternative by using the skill and experience to maximize business benefits and achieve goals.	5	4	3	2	1
11. Firm is intent the decision by selecting the alternative that most benefit quickly and timely.	5	4	3	2	1
12. Firm can be selecting the best alternative in each situation, as compared to competitors, making the operation a success as well.	5	4	3	2	1

Section 4: Opinion on the performance of textile manufacturing businesses in Thailand (Continued)

Performance	Opinion Levels				
	Strongly Agree 5	**Agree 4**	**Not Sure 3**	**Disagree 2**	**Strongly Disagree 1**
Superior Operational Excellence 13. Firm can reduce an error in operations efficiently.	5	4	3	2	1
14.Firm can effectively operate and achieve the organization's goal.	5	4	3	2	1
15. Firm has an efficiency operation and making the errors of operations declined.	5	4	3	2	1
16. Firm can reduce the resource usable in operations and making the damages of resource utilization declined.	5	4	3	2	1
Outstanding Firm Performance 17. The firm has a financial position and performance of firm which is strong and stable and can perform continuously in the long run.	5	4	3	2	1
18. The firm has the operating results increasing continually when compared with results in recent years	5	4	3	2	1
19. The firm has the growth rate or market share increasing and trend to enhance steadily in the long run.	5	4	3	2	1
20. The firm has been recognized and well-known of the customer and the business community about the ability to operate and achieve goals effectively.	5	4	3	2	1
Organizational Survival 21. Firm believes that it can continuously maintain firm growth and survival in nowadays and the future although it faces to obstacles and any crisis.	5	4	3	2	1
22. The firm can well managed unique with social responsibility in order to maintain continuity firm growth and sustainability.	5	4	3	2	1
23. The firm has a reputation for environmental concern together with well doing business and efficiency.	5	4	3	2	1
24. The firm can improve in management systems and processes continuously and consistently.	5	4	3	2	1

Section 5: Opinion on the influence of internal factors on cost allocation effectiveness

The influence of internal factors on cost allocation effectiveness	Opinion Levels				
	Strongly Agree 5	**Agree 4**	**Not Sure 3**	**Disagree 2**	**Strongly Disagree 1**
Business Vision 1. Firm believes that the vision is clear and helps the firm always achieve success and wealth in operation**s.**	5	4	3	2	1
2. Firm emphasizes clearly the direction that can manage strategies and activities that lead to goals achievement as well.	5	4	3	2	1
3. Firm concentrates on the ways and procedures of operations under situations by maximizing effectiveness and efficiency.	5	4	3	2	1
4. Firm always recognizes the potential and ability of the firm to manage with correction, quality and effectiveness of strategies and ways that can bring wealth to the firm.	5	4	3	2	1
Managerial Accounting Knowledge 5. Firm believes that having knowledge and understanding of managerial accounting to acquisitions are managed effectively and successfully.	5	4	3	2	1
6.Firm focuses on accounting information into directing, planning, controlling and decision to ensure the effectiveness of the organization.	5	4	3	2	1
7. The firm encourages employees to attend training, seminars on managerial accounting that can continue to be developed and the application of management accounting information in the operation as well.	5	4	3	2	1
8.The firm supports investment in technology related to the development of knowledge and skills in the application of managerial accounting continues, this will enable the firm to apply knowledge utilization in the management accounting as well.	5	4	3	2	1
Best Accounting System 9.Firm believes that the best accounting system helps increase the efficiency of financial reports and accounting practices.	5	4	3	2	1
10.Firm emphasizes the development of accounting systems in order to present the actual situations and performance.	5	4	3	2	1

Section 5: Opinion on the influence of internal factors on cost allocation effectiveness (Continued)

The influence of internal factors on cost allocation effectiveness	Opinion Levels				
	Strongly Agree 5	**Agree 4**	**Not Sure 3**	**Disagree 2**	**Strongly Disagree 1**
11. Firm concentrates on linking of accounting systems and other management systems in order to maximize systematic, concrete and efficient information integration.	5	4	3	2	1
12.Firm continuously supports to improve and develop of accounting system in order to generate modern information with consists of concrete actual situations.	5	4	3	2	1
Managerial Accounting Experience 13. Firm believes that accounting experience of the firm can be used as guidelines for good accounting practice at present and in the future.	5	4	3	2	1
14. A firm focused on integrated accounting knowledge in the past in order to use as a guideline for setting an accounting policy and practice at present and future.	5	4	3	2	1
15. Firm supports employee to learn, understand, and analyze accounting practice in the past for improving current and future accounting practice.	5	4	3	2	1
16. The firm encourages managing accounting knowledge that is useful and valuable in order to use as business operational guidelines in the present and future.	5	4	3	2	1
Strategic Linkage Efficiency 17. The firm supports the adoption of modern techniques related to the cost management used in the preparation and presentation information, which the manager uses information to gain competitive advantage over the rivals.	5	4	3	2	1
18. Firm believes that a combination of new modern cost management techniques to manage the existing an accounting system makes accurate information and quickly respond to support business strategy planning.	5	4	3	2	1

Section 5: Opinion on the influence of internal factors on cost allocation effectiveness (Continued)

The influence of internal factors on cost allocation effectiveness	Opinion Levels				
	Strongly Agree 5	**Agree 4**	**Not Sure 3**	**Disagree 2**	**Strongly Disagree 1**
19. The firm focuses on developing the capacity and capability of the organization by integrating new modern cost techniques used in order to strategy formulation optimize the management of the organization.	5	4	3	2	1
20. The firm focuses on developing the capacity and capability of the organization by integrating new modern cost techniques used in order to strategically evaluation optimize the management of the organization.	5	4	3	2	1

Section 6: Opinion on the influence of external factors on cost allocation effectiveness

The influence of external factors on cost allocation effectiveness	Opinion Levels				
	Strongly Agree 5	**Agree 4**	**Not Sure 3**	**Disagree 2**	**Strongly Disagree 1**
Environmental Understanding 1. Factors related to the business market with a more diverse sector that can support firm to be potential competency to analyze and predict the causes and effects more efficiently.	5	4	3	2	1
2. The current is very strong competition from both domestic and foreign affairs force firm's education and develops themselves continuously in order to achieve maximum effectiveness and efficiency in operation operation both present and in the future.	5	4	3	2	1
3. Globalization causing changes in the business sector is pushing firm development and continuous improvement in survival both present and future in sustainability.	5	4	3	2	1
4.Currently, the regulators added a lot more their business that must learn and understand the application of the rules and regulations in the operation more effectively.	5	4	3	2	1

Section 6: Opinion on the influence of external factors on cost allocation effectiveness (Continued)

The influence of external factors on cost allocation effectiveness	Opinion Levels				
	Strongly Agree 5	**Agree 4**	**Not Sure 3**	**Disagree 2**	**Strongly Disagree 1**
Competitive Intensity 1.The current competition is violent, both from domestic and foreign competitors, making learning and continuous self development and effective in the management of both current and future.	5	4	3	2	1
2. Competition increasing in sales and distribution forces firms to improve the management and practice to increase the ability of forecasting the business environment change which has an impact on firm's operations.	5	4	3	2	1
3. Changing of product quality, price, and variety of products is always, they influence firms to increase the efficient of management and operations for able to form and implement the strategy responded to the increasing of the competition.	5	4	3	2	1
4. Competition increasing in aspect of the newcomer is all the time, for the firms' survival, firms must improve all of the operations continuously.	5	4	3	2	1

Section 7: Recommendations and suggestions for cost allocation effectiveness and firm value of textile manufacturing businesses in Thailand

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Thank you for devoting your valuable time to answer all of the questions. Please,mail the questionnaires by the postage pre-paid envelops already attachment.

APPENDIX H

Letters to the Experts

บันทึกข้อความ

หน่วยงาน คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม โทรศัพท์ 043-754333-3431 Fax 043- 754422

ที่ ศธ.0530.10/ **วันที่** 10 พฤษภาคม 2557

เรื่อง ขอเรียนเชิญเป็นผู้เชี่ยวชาญตรวจสอบเครื่องมือวิจัย

เรียน รองศาสตราจารย์ ดร.ปพฤกษ์บารมี อุตสาหะวาณิชกิจ

ด้วย นางสาวพิทยา ผ่อนกลาง นิสิตระดับปริญญาเอก หลักสูตรปรัชญาดุษฎีบัณฑิต (ปร.ด.) สาขาวิชาการบัญชี คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม กำลังศึกษาวิทยานิพนธ์ เรื่อง "ประสิทธิผลของการบันส่วนต้นทุนกับความอยู่รอดขององค์กร: การศึกษาเชิงประจักษ์ธุรกิจผลิตสิ่งทอในประเทศไทย" ซึ่งเป็นส่วนหนึ่งของการศึกษาตามหลักสูตรปรัชญาดุษฎีบัณฑิต ดังนั้น เพื่อให้การดำเนินการเป็นไปด้วยความเรียบร้อยและบรรลุตามวัตถุประสงค์ คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม จึงใคร่ขอความอนุเคราะห์จากท่านเป็นผู้เชี่ยวชาญตรวจสอบเครื่องมือวิจัยและข้อเสนอแนะเพื่อนำข้อมูลที่ได้ไปดำเนินการทำวิทยานิพนธ์ต่อไป ตามเอกสารแนบท้าย

จึงเรียนมาเพื่อโปรดพิจารณา

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เรื่อง ขอเรียนเชิญเป็นผู้เชี่ยวชาญตรวจสอบเครื่องมือวิจัย

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2014 Ponklang, P., Pratoom, K. and Raksong, S. (2014).Cost Allocation Effectiveness and Organizational Survival: A Conceptual Framework. *International Journal of Business Strategy,* 14(3), 117-130.