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Study of Obstacles Utilize TDABC in Ardabil-Iran Producing Industries

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Abstract: Notice to factor of planning and determine purposes of organization with of notice to factor of costing in practice is impossible. Access to organization`s planning and purposes and process's isn`t alone organization's productivity revenue. Time – driven activity based costing system is a process of costing for allocation resources of organization right to products and services. Purpose of this research is study of obstacles utilize TDABC in Ardabil producing industries For financial annual 2014. Data were collected intermediation LIKERT SCALE questionnaire. Research hypotheses were test by t-test for rejection or confirmation Friedman test for ranking. Results indicated that don`t existence cultural in management is obstacle for settlement this system. And other hypotheses , don`t know what new technique , don`t time study for produces, don`t suitable data system , to come down payment right of productivity didn't were confirmation .
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Keyword: Activity Based Costing, Time – driven activity based costing, time study, productivity, new technique costing

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Introduction

Traditional accounting system is the potential for a long time to meet the needs of modern management and help to solve problems in enterprise environments is lost. The impact of technological change, globalization of trade, increased competition and rapidly changing demands of customers Drantzart and structural changes in the attitude of management and organizational patterns have emerged, which has a total of stakeholders and experts and professional knowledge management accounting academic and professional sectors By combining theoretical and applied aspects of management accounting concepts, to develop methods and techniques to meet the new needs of organizations and managers and to help solve organizational problems (Bruggeman and Hoozee, 2010).

Activity-based costing system, costing system based on time-oriented second-generation and one of the most sought after new activities in the field of management accounting, which rise to a revolution in the calculation of cost of goods and services. Although the activity-based costing systems still present in various companies and institutions in the world, including in Iran used, as well as difficulties in implementation and maintenance of the system, the attention is paid to the efficiency, timeliness, and to date innovation management tools, less used (Bruggman, 2008).

Cooper and Kaplan, among other intellectuals play an important role in the management accounting system providing accurate information Drankas failures have cost. The relationship between activity and costs in the late 1960s and early 1970s were cited by some writers accounting. But academic and professional attention to this issue in the 1980s was more attracted. The matter was due to the emergence of three main factors. The first factor was that new changes in the world to introduce modern technologies, intelligent information systems, expert and flexible and new production mechanisms in various countries, especially in Japan had happened. The second factor was that philosophy in the 1980s, many corporations, especially large corporations, has undergone fundamental changes, in addition to profitability, compete globally, increase customer satisfaction at the international level, the emphasis on quality control products and cost reduction targets, as well as the primary managers. The third factor was that some serious and extensive accounting of writers to describe the new space, new perspectives managers have different roles and technology (Namazi, 1386).

Kaplan and Anderson in 2004 noted problems with conventional systems ABC and second generation as time-oriented activity-based costing system and introduced it in his book in 2007, have described in detail (Kaplan and Anderson, 2004). TDABC approach resolves the difficulties of the ABC. The system of accounting to determine the exact amount of the cost of products and services and access to real profit companies are used. But the widespread use of Activity Based Management, particularly in the field of management costs, increase customer satisfaction, technology management and to determine the optimal products and services that companies have attempted to produce them. TDABC system design and implementation of better controlled costs, attract new customers and retain old customers, the possible values of the order based on resource capacity budgeting, forecasting is, the more relevant information for management decisions made (Everaert and Bruggeman, 2007).

But acceptance of the new system and the establishment of institutions and companies faced with obstacles and problems. So researchers in this study attempted to investigate these obstacles and to introduce new systems costing, activity-based costing time-oriented, such as an effective tool in planning, cost control, performance evaluation and pay decisions. Library studies and research carried out in the Company observed that the adoption of new technology, indirect costs and direct labor costs to increase dramatically reduced. If you like the idea of a new inventory management system when taken together, maintenance costs are also significantly reduced inventory and even direct cost of raw materials also comes down.

During the twentieth century, with reduction of direct labor Drmhsvlat, by performance based Brkhvdkar technology and industrial engineering percent overhead compared to the total cost of the product, constantly increased. In addition, many companies mass production strategy to shift strategies that diversity, features and more options for customers. To provide a variety of services expanded and new options, external features and services, companies are forced to their overhead resources for engineering, scheduling, reception, storage, inspection, material handling, packaging, distribution, order handling, marketing and please add the (Bogdanoiu, 2009).

But despite the importance of the issue so far as it should, modern costing techniques not in its place. However, one of the first and major step in the implementation of the new costing techniques, to identify barriers to implementation and then trying to address these challenges in order to pave the way for the implementation of these systems. The incentives to identify obstacles using Activity Based Costing Time Driven researcher in mind the role that research in this regard deal closes.

Due to the need for research topics that can influence the activity-based costing to implement short-term and long-term oriented improvements and productivity

gains to investigate Iran, there is the result of research and According to the Articles of library, it has chosen for its research.

literature Review

Cooper and Kaplan in an article titled implement new knowledge: the costing based on activities oriented time, in 1988, the organizational resistance against TDABC have and some solutions to these problems have (Cooper and Kaplan, 1988). Kaplan and Anderson in a paper on the costing based on activities oriented time, in 2004, after restating existing costing system failure, TDABC to introduce and update the model are described. Also in the industry have wide application (Kaplan and Anderson, 2004). Kaplan and campus in a paper on the introduction of activity-based costing oriented time, in 2005, to study this system at the company's campus LLC. The researchers have shown that TDABC system to improve processes, rationalize the composition and diversity of product and modified unprofitable customer relationships needed to bring my (and Campus Kaplan, 2005). Bergman in the article as the cost of transport modeling using TDABC, in 2005, to study the costing system at the company's logistics Sanac. TDABC model has been used in a company distributor of agricultural equipment. Using this model, the cost per transaction has led the company from a sales-oriented company has become utilitarian (Bruggman, 2005).

Mohammad Namazi in an article entitled to introduce the second generation of activity-based costing, in the year 87-1386, to introduce this system, the problems of conventional systems ABC, the parameters of the new system and how to calculate them has (Namazi, 2007). Fatima Mehdi, in an article entitled based on the Activity Based Costing (TDABC) ABC and introduce TDABC system problems and how to calculate the parameters examined (Mehdi, 1388).JP cost method when there have been German. Also the difference between this method and TDABC's costing with ABC costing methods (Karami et al., 2011).

Hypotheses

Based on the research questions, the following hypothesis has been developed.

1. The lack of culture on managers to change the cost of the new techniques is one of the reasons for the use of Activity-Based Costing system is time-oriented.
2. The financial managers' unfamiliarity with the new accounting techniques costing cause is lack of TDABC.
3. The timing was not true for any of the products of barriers is TDABC system.
4. The lack of appropriate information systems with increased costs caused by the lack of suitable TDABC system.
5. The down payment is TDABC lack of efficiency of the production staff.
6. The lack of competitive markets for products would not bringing the cost down is by TDABC.

Research Design and Sample

The study population according to the theme and objectives of the study include financial managers and senior executives in the financial field in 1393 in Ardebil manufacturing industries served. The number of population in 2014, according to AccuWeather 118 Industrial Estates Corporation has been determined.

Insert table 1 here

To determine the population studied, the default that is set to sample selection, the same conditions are not expected to be as follows:

The number of industrial companies 118 Company
Assumptions:
The number of companies that started operation in the year under review have: (36)
The number of companies that are active in the check stop (40)

Total: (76)

The number of companies studied population: 42

In view of the assumptions referred to in the study population, 42 companies have been chosen to distinguish different industries.

Sampling

In fact, the ideal type of community members in the research, due to time constraints and cost, the researcher is forced to sampling to examine it, the results will generalize to the entire community. These samples must be carefully selected to be representative of the community. Otherwise, the results of research to society is unreliable.

To determine the sample size of use Cochran test With N=42

Formula 1:

$$n = \frac{Nz^2pq}{(N-1)d^2 + z^2pq}$$

N: Total population = 42
d: potential efficiency = 08.0
z: 95% confidence level of 5% against 96.1
p: success ratio = 5.0
q: failure ratio = 5.0

$$n = \frac{42 \times 1.96^2 \times 0.5 \times 0.5}{41 \times 0.08^2 + 1.96^2 \times 0.5 \times 0.5} = \frac{40.337}{1.223} = 33$$

According to our calculations, the number of samples, 33 company. The samples were randomly selected from different industries.
The questionnaires are randomly distributed among different industries:

Insert table 2here

The questionnaire distributed in Table 3 is shown.

Insert table 3 here

Research Methodology

The research method in terms of the nature of the content and the purpose is to survey. Research conducted within the framework of deductive reasoning - inductive done. That is, the theoretical and research literature through library research, review articles, books and websites for deductive and inductive data collection for hypotheses to be carried out.

Instrument Information

Collection tools, questionnaires are in the range of five-item Likert. Because of this measure, call for quality (very low, low, medium, high, very high), respectively, so as to turn them into little response rate for each of the options (1-5) attributed.

Validity and reliability

Validity:
The initial questionnaire prepared by the experts and competent scholars and experts were distributed and then collected their views, the final questionnaire was prepared.

Narrative structure:
Narrative structure indicates that the findings of research findings and research results, are homogeneous. So then test the hypothesis, it was concluded, the findings with the findings of previous studies were homogeneous.

Reliability
Cronbach's alpha technique was used to measure reliability.

Formula 2:

$$\alpha = \frac{K}{K-1}\left(1 - \frac{\sum S_i^2}{S_{sum}^2}\right)$$

k : : number of questionnaires
s_i^2: Variance questionnaire
s^2: Variance Total Questions

If the test result is higher than 0.7, the questionnaire also has acceptable reliability.

In the first phase, 30 questionnaires were distributed Which includes 23 questions among respondents. Because the calculated value is equal 0.829 to 0.7 more so, reliability was confirmed. The results of this test are shown in Table 4.

Insert table 4 here

In the second phase, 52 questionnaires were distributed again among the respondents.
Because the calculated value is equal to 0.844 from 0.7 more, so reliability was confirmed.

Insert table 5 here

Descriptive Analysis
The descriptive statistics, data analysis using descriptive statistics such as mean, median and Standard deviation, skewness and Kurtosis.

Insert table 6 here

Insert table 7 here

1) In your opinion, to what extent the lack of knowledge of managers would not use the new system is costing?
2) In your opinion, how much manufacturing managers lack adequate college education, lack of employment is TDABC system?
3) lack of awareness among managers of manufacturing industries reduce production costs have been what caused the lack of TDABC method?
4) To what extent do you think the industry is influenced by political events in the absence establishment TDABC?
According to Table 7, 81.8% of respondents lack knowledge of managers consider the greatest obstacle TDABC (Question 1).
78.9% of them have also acknowledged the lack of sufficient education managers are largely causes the application TDABC system (Question 2).

70% of managers lack awareness on reducing production costs to some extent for their cause TDABC (Question 3).
72.3% somewhat political events in the absence of effective TDABC have (Question 4).

Insert table 8 here

5) In your opinion, to what extent financial managers' unfamiliarity with the new technique costing accounting TDABC cause its establishment in industries?
6) In your opinion, to what extent the lack of training for financial managers in the manufacturing industry has resulted in a lack TDABC?
7) In your opinion, to what extent non-financial managers justify the cost of manufacturing of products in the market has caused a lack of TDABC?
8) To what extent do you think the lack of knowledge of financial management of the economic crisis on domestic and foreign markets at lower cost centers and cost centers activity is cause TDABC?

According to Table 64.8% of respondents' unfamiliarity with the new financial management accounting techniques TDABC costing as much cause they know its establishment in manufacturing industry (Question5).
73.5% of them lack training courses for executives to deploy even cause the said lot (Question6).
80.5% of the cost of manufacturing industries also account for the lack of financial managers in the market to some extent, may not have as TDABC settlement system (Question7).
67% lack knowledge of financial management of the economic crisis on domestic and foreign markets to some extent would be considered non-settlement system (Question8).

Insert table 9 here

9) In your opinion, to what extent the lack of timing for production in manufacturing industry would be of use TDABC?
10) To what extent deviations from time to time with the actual performance of the production in the manufacturing industry is lack of TDABC?
11) In your opinion, how far below the mark questioning of the managers and supervisors of the production of any product resulting from the adverse deviations due to the lack of suitable TDABC?
12) In your opinion, to what extent workers' resistance to the new system TDABC lack of employment in the manufacturing industry?

According to Table 9, 68.2% percent of respondents lack of timing for production somewhat settlement system lack the know (Question 9).
67% of them believe that deviations from time to time with the actual performance of the system causes the desired extent (Question 10).
61.8% of the managers and supervisors question mark for adverse deviations caused by production partly due to a lack of suitable systems have TDABC (Question 11).
61.1% of the workers' resistance against the new system TDABC partly caused its application considered (Question 12).

Insert table 10 here

13) In your opinion, to what extent the lack of information system for product costing TDABC prevent the establishment?
14) In your opinion, to what extent the high cost of deploying information systems costing barrier TDABC method is the use?
15) Do you think that lack of knowledge of information technology on how to prevent the deployment TDABC?

According to Table 10, 60% of respondents believe that the lack of appropriate information systems, product costing somewhat (average) makes no deployment target (Question 13).
63% of them are the high cost of deploying information systems costing partly due to lack of suitable methods do not know TDABC (Question 14).
67.1% unfamiliarity of-date information technologies greatly hinder the deployment TDABC have announced (Question 15).

Insert table 11 here

16) In your opinion, how much down payment to workers of the right to use TDABC is the cause?
17) In your opinion, to what extent the reduction in the fee received by workers in manufacturing productivity with the introduction of TDABC will TDABC lack of use?
18) To what extent do not achieve real workers' working hours to standard time for the production of any product because of lack of will TDABC?
19) In your opinion, to what extent the fear of workers' strikes against the new costing TDABC make use of it will be?

According to Table 11, 77 % of respondents paid to production workers have the right to come down to a great extent caused the said settlement system (Question 16).

69.5% reduction in the amount received for the implementation of the efficiency of the system to some extent (average) would not have as TDABC system (item 17).
69.4% believe lack of actual working hours of the workers' standard time for the production of any product TDABC system is partly due to lack of employment (question 18).
63.6% of them are also afraid of strikes in New Brabrsamanh TDABC costing somewhat lack of its application considered (Question 19).

Insert table 12 here

20) In your opinion, to what extent the lack of competitive markets to offer products at lower prices compared with similar domestic products would not be TDABC use?
21) To what extent the arrival of imports from other countries at lower prices than goods-producing industries led to the deployment TDABC do not you think?
22) To what extent non-competitive idea of the production industry executives TDABC lack of will?
23) the extent to discourage the managers in the manufacturing industry in the face of competition caused by the lack of TDABC pay?

According to Table 12, 67.7% of respondents were somewhat competitive markets would not consider using TDABC system (Question 20).
66% of them are entry level products imported from other countries at lower prices to some extent because of the system that they know (Question 21).
8/71% of them thought the lack of competitiveness in the manufacturing industry managers use the system to some extent causes TDABC have said (Question 22).
60% of managers believe that discourage manufacturing industries against competition to a lesser extent causes the target system (see Question 23).

Hypotheses Testing

Kolmogorov–Smirnov test
The null and alternative hypothesis is written as follows:
H_O: Data for variable effectiveness, will follow a normal distribution.
H_1: Data for variable effectiveness, does not follow a normal distribution.

Insert table 13 here

Significant level values for variables is affected by more than 0.05, the null hypothesis is not rejected at the 95% confidence level. So is normal distribution of data for research variables.

T-Test (One variable)

1.

H1: The lack of culture on managers to change the cost of the new techniques is one of the reasons for the use of Activity-Based Costing system is time-oriented.

$$\begin{cases} H0 : \bar{X} \leq \mu_0 \\ H1 : \bar{X} > \mu_0 \end{cases}$$

$$\bar{X} = 3.34$$

$$t = \frac{3.34 - 3}{.67/\sqrt{170}} = 6/56$$

Insert table 14 here

Because sig from the α = 0.05 null hypothesis is rejected and the alternative hypothesis or assumption less so one will be accepted. In other words, 95% of managers lack the necessary culture change new techniques for the cost of the system is one of the reasons for non-use activity-based costing is time-oriented.

Insert Figure 1 here

Since the value of the test statistic is 6.56 then reject the null hypothesis in the fall and the null hypothesis is rejected. Thus the absence of new techniques to change the culture in management costs is one of the reasons for non-use activity-based costing system is time-oriented.

2.

H2: The financial managers' unfamiliarity with the new accounting techniques costing cause is lack of TDABC.

$$\begin{cases} H0 : \bar{X} \leq \mu_0 \\ H1 : \bar{X} > \mu_0 \end{cases}$$

$$\bar{X} = 2.95$$

$$t = \frac{2.95 - 3}{.62/\sqrt{170}} = -1/11$$

Insert table 15 here

P-Value obtained as greater than α = 0.05 Therefore, the null hypothesis is accepted and the alternative hypothesis or assumption one is rejected.

Insert Figure 2 here

Since the test statistic amount equal to -1.11, so the area is considered reject the null hypothesis and the null hypothesis is not rejected. Therefore, financial managers not familiar with the new techniques of accounting costing cause is not lack of TDABC.

3.

H3: The timing was not true for any of the products of barriers is TDABC system.

$$\begin{cases} H0 : \bar{X} \leq \mu_0 \\ H1 : \bar{X} > \mu_0 \end{cases}$$
$$\bar{X} = 2.84$$
$$t = \frac{2.84 - 3}{1.42/\sqrt{170}} = -1/46$$

Insert table 16 here

P-Value obtained as greater than α = 0.05 Therefore, the null hypothesis is accepted and the alternative hypothesis or assumption one is rejected.

Insert Figure 3 here

Since the test statistic amount equal to -1.46, so the area is considered reject the null hypothesis and the null hypothesis is not rejected. Thus the absence of the actual timing for the production of each product is not TDABC system of barriers.

4.

H4: The lack of appropriate information systems with increased costs caused by the lack of suitable TDABC system.

$$\begin{cases} H0 : \bar{X} \leq \mu_0 \\ H1 : \bar{X} > \mu_0 \end{cases}$$
$$\bar{X} = 3.05$$
$$t = \frac{3.05 - 3}{.66/\sqrt{170}} = 0/97$$

Insert table 17 here

P-Value obtained as greater than α = 0.05 Therefore, the null hypothesis is accepted and the alternative hypothesis or assumption one is rejected.

Insert Figure 4 here

Since the test statistic amount equal to 0.97, so the area is considered reject the null hypothesis and the null hypothesis is not rejected. Thus the absence of a proper information system with increased costs of using the system would not TDABC.

5.

H5: The down payment is TDABC lack of efficiency of the production staff.

$$\begin{cases} H0 : \bar{X} \leq \mu_0 \\ H1 : \bar{X} > \mu_0 \end{cases}$$
$$\bar{X} = 2.90$$
$$t = \frac{2.90 - 3}{1.87/\sqrt{170}} = -0/69$$

Insert table 18 here

P-Value obtained as greater than α = 0.05 Therefore, the null hypothesis is accepted and the alternative hypothesis or assumption one is rejected.

Insert Figure 5 here

Since the test statistic amount equal to -0.69, so the area is considered reject the null hypothesis and the null hypothesis is not rejected. Therefore pay lower productivity of the production staff of the establishment is not TDABC.

6.

H6: The lack of competitive markets for products would not bringing the cost down is by TDABC.

$$\begin{cases} H0 : \bar{X} \leq \mu_0 \\ H1 : \bar{X} > \mu_0 \end{cases}$$
$$\bar{X} = 2.65$$
$$t = \frac{2.65 - 3}{2.83/\sqrt{170}} = -1/61$$

Insert table 19 here

P-Value obtained as greater than α = 0.05 Therefore, the null hypothesis is accepted and the alternative hypothesis or assumption one is rejected.

Insert Figure 6 here

Since the test statistic amount equal to -1.61, so the area is considered reject the null hypothesis and the null hypothesis is not rejected. Therefore was not competitive markets for products, decrease cost by refusing not TDABC.

Insert table 20 here

Conclusion

Time Driven Activity-Based Costing systems costing process for the allocation of costs directly to products and services. TDABC system design and implementation of better controlled costs, attract new customers and retain old customers, the possibility of budgeting based on supply capacity values of order, it is predicted, as well as more information is provided to management decisions . But acceptance of the new system and the establishment of institutions and companies faced with obstacles and problems. In this paper, the possibility of establishing this system in manufacturing enterprises studied in Ardabil province and obstacles that make no use of the system in the companies to be identified. The results obtained showed that the lack of culture on managers to change the cost of the new techniques is one of the reasons for the use of Activity-Based Costing system is time-oriented. Financial managers are also not familiar with modern accounting techniques costing, timing was not true for any of the products, lack of appropriate information systems with increased costs, lower pay and lack of employee productivity and competitive markets for products causes TDABC system is using.

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Table 1: Breakdown of population in different industries in terms of number

	Industry	number
1	Metal Industry	8
2	Textile industry	11
3	chemical industry	12
4	food industry	39
5	Cellulose industry	17
6	Electrical industry	12
7	Non-metallic minerals industry	19
--	sum	118

Table 2. The status questionnaire submitted in any industry

	Industry	Companies	Industry samples	questionnaire distributed
1	Metal Industry	4	$\frac{4}{42} \times 33 = 3$	6
2	Textile industry	3	$\frac{3}{42} \times 33 = 2$	4
3	chemical industry	4	$\frac{4}{42} \times 33 = 3$	6
4	food industry	12	$\frac{12}{42} \times 33 = 10$	20
5	Cellulose industry	8	$\frac{8}{42} \times 33 = 6$	12
6	Electrical industry	2	$\frac{2}{42} \times 33 = 2$	4
7	Non-metallic minerals industry	9	$\frac{9}{42} \times 33 = 7$	14
	sum	42	33	66

Table 3. The items distributed and collected questionnaires

	Distributed	Not received	received	
Financial Managers	33	7	26	80%
Top managers	33	7	26	80%
sum	66	14	52	80%

Table 4. The reliability of the first stage

number of questions	Cronbach's alpha
23	0.829

Table 5. The reliability of the second stage

number of questions	Cronbach's alpha
23	0.844

Table 6-status respondents, compared Replies

Hypotheses	Number	Mean	Middle	St.deviation	Skewness	Kurtosis	Min	Max
1	52	3.34	3.50	0.67	-0.04	-0.02	1.50	5
2	52	2.95	3	0.62	-0.06	0.11	1.25	4.75
3	52	2.84	3	1.42	-0.02	0.41	1	4.75
4	52	3.05	3	0.66	0.37	0.07	1.33	4.67
5	52	2.90	3	1.87	0.16	0.68	1	4.75
6	52	2.65	2.50	2.83	0.34	0.04	1.50	4.5

Table 7. Distribution of sample related to the first hypothesis

		Strongly Disagree	Disagree	Don't know	Agree	Strongly agree	Sum
Question 1	Frequency	0	1	9	15	27	52
	Percent	0%	2%	17%	29%	52%	100%
Question 2	Frequency	1	4	19	22	6	52
	Percent	2%	8%	37%	42%	12%	100%
Question 3	Frequency	2	13	23	11	3	52
	Percent	4%	25%	44%	21%	6%	100%
Question 4	Frequency	7	20	17	6	2	52
	Percent	13%	38%	33%	12%	4%	100%

Table 8. Distribution of sample related to the two hypothesis

		Strongly Disagree	Disagree	Don't know	Agree	Strongly agree	Sum
Question 5	Frequency	5	8	15	17	7	52
	Percent	10%	15%	29%	33%	13%	100%
Question 6	Frequency	4	8	28	10	2	52
	Percent	8%	15%	54%	19%	4%	100%
Question 7	Frequency	2	17	25	6	2	52
	Percent	4%	33%	48%	12%	4%	100%
Question 8	Frequency	7	15	19	9	2	52
	Percent	13%	29%	37%	17%	4%	100%

Table 9. Distribution of sample related to the three hypothesis

		Strongly Disagree	Disagree	Don't know	Agree	Strongly agree	Sum
Question 9	Frequency	4	18	18	10	2	52
	Percent	8%	35%	35%	19%	4%	100%
Question 10	Frequency	6	17	17	9	3	52
	Percent	12%	33%	33%	17%	6%	100%
Question 11	Frequency	5	16	17	12	2	52
	Percent	10%	31%	33%	23%	4%	100%
Question 12	Frequency	3	15	17	12	5	52
	Percent	6%	29%	33%	23%	10%	100%

Table 10. Distribution of sample related to the four hypothesis

		Strongly Disagree	Disagree	Don't know	Agree	Strongly agree	Sum
Question 13	Frequency	7	14	17	12	2	52
	Percent	13%	27%	33%	23%	4%	100%
Question 14	Frequency	9	16	17	8	2	52
	Percent	17%	31%	33%	15%	4%	100%
Question 15	Frequency	1	4	13	22	12	52
	Percent	2%	8%	25%	42%	23%	100%

Table 11. Distribution of sample related to the five hypothesis

		Strongly Disagree	Disagree	Don't know	Agree	Strongly agree	Sum
Question 16	Frequency	1	8	24	17	2	52
	Percent	2%	15%	46%	33%	4%	100%
Question 17	Frequency	4	15	21	10	2	52
	Percent	8%	29%	40%	19%	4%	100%
Question 18	Frequency	5	14	22	9	2	52
	Percent	10%	27%	42%	17%	4%	100%
Question 19	Frequency	6	14	19	11	2	52
	Percent	12%	27%	37%	21%	4%	100%

Table 12. Distribution of sample related to the six hypothesis

		Strongly Disagree	Disagree	Don't know	Agree	Strongly agree	Sum
Question 20	Frequency	6	16	19	9	2	52
	Percent	12%	31%	37%	17%	4%	100%
Question 21	Frequency	6	17	17	10	2	52
	Percent	12%	33%	33%	19%	4%	100%
Question 22	Frequency	7	16	21	6	2	52
	Percent	13%	31%	40%	12%	4%	100%
Question 23	Frequency	11	14	17	7	3	52
	Percent	21%	27%	33%	13%	6%	100%

Table 13. Test results Kolmogorov–Smirnov

hypotheses	number	Normalized parameters		Maximum difference			$Z_{k.s}$	p.value
		Mean	St.deviation	absolute value	positive	Negative		
TDABC	52	2.95	0.62	0.14	0.14	-0.13	1.15	0.14

Table 14. Results of t-test hypothesis 1

Hypothesis	**Number**	**Mean**	St.deviation	**t**	**Df**	**P-Value**
1	**52**	**3.34**	**0.67**	**6.56**	**51**	**0.000**

Table 15. Results of t-test hypothesis 2

Hypothesis	**Number**	**Mean**	St.deviation	**t**	**Df**	**P-Value**

2	**52**	**2.95**	**0.62**	**-1.11**	**51**	**0.267**

Table 16. Results of t-test hypothesis 3

Hypothesis	**Number**	**Mean**	St.deviation	**t**	**Df**	**P-Value**
3	**52**	**2.84**	**1.42**	**-1.46**	**51**	**0.07**

Table 17. Results of t-test hypothesis 4

Hypothesis	**Number**	**Mean**	St.deviation	**t**	**Df**	**P-Value**
4	**52**	**3.05**	**0.66**	**0.97**	**51**	**0.335**

Table 18. Results of t-test hypothesis 5

Hypothesis	**Number**	**Mean**	St.deviation	**t**	**Df**	**P-Value**
5	**52**	**2.90**	**1.87**	**-0.69**	**51**	**0.24**

Table 19. Results of t-test hypothesis 6

Hypothesis	**Number**	**Mean**	St.deviation	**t**	**Df**	**P-Value**
6	**52**	**2.65**	**2.83**	**-1.61**	**51**	**0.06**

Table 20. Results of testing hypotheses

Hypothesis	**Subject**	Results
1	The lack of culture on managers to change the cost of the new techniques is one of the reasons for the use of Activity-Based Costing system is time-oriented.	Accept
2	The financial managers' unfamiliarity with the new accounting techniques costing cause is lack of TDABC.	Reject
3	The timing was not true for any of the products of barriers is TDABC system.	Reject
4	The lack of appropriate information systems with increased costs caused by the lack of suitable TDABC system.	Reject
5	The down payment is TDABC lack of efficiency of the production staff.	Reject
6	The lack of competitive markets for products would not bringing the cost down is by TDABC.	Reject

Figure 1. The T-test at confidence level of 95%

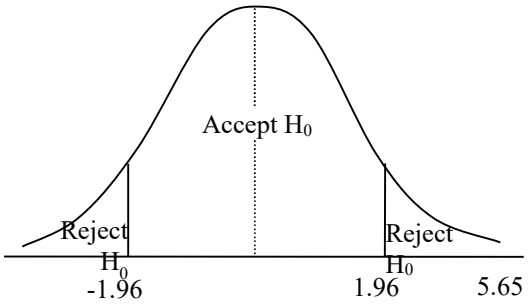


Figure 2. The T-test at confidence level of 95%

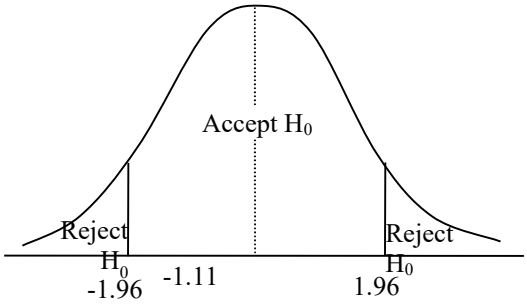


Figure 3. The T-test at confidence level of 95%

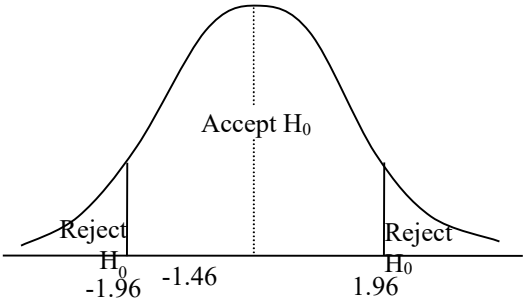


Figure 4. The T-test at confidence level of 95%

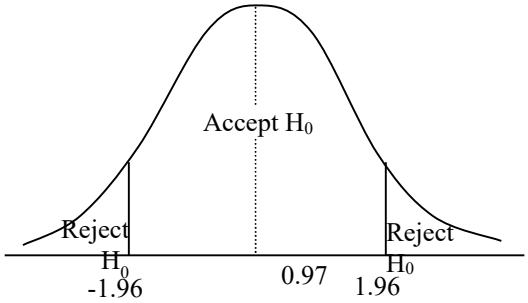


Figure 5. The T-test at confidence level of 95%

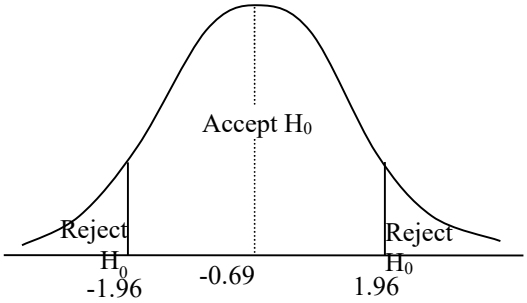
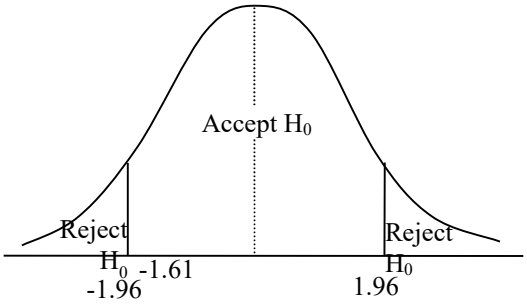


Figure 6. The T-test at confidence level of 95%



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