



# Explaining the Impact Drivers of the Activity-Based Costing (ABC) Technique on Performance Improvement and Cost Reduction at Iran Khodro Company

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## Abstract

In today's competitive environment, traditional costing systems are no longer able to provide accurate information on cost structures, highlighting the need for new costing approaches such as activity-based costing. This study aimed to identify and prioritize the drivers of successful ABC implementation and its impact on performance improvement and cost reduction in Iran Khodro Company. The research methodology of this study included a systematic literature review and content analysis to identify key variables, and then quantitative data collected through a standardized questionnaire from 120 experienced managers and experts of Iran Khodro Company. The data were analyzed using exploratory factor analysis, structural equation modeling, and importance-performance analysis. The results showed that six key drivers were identified, including senior management support, data-driven culture, IT infrastructure, employee participation, organizational commitment, and systems integration. Among them, IT infrastructure ( $\beta=0.48$ ) and senior management support ( $\beta=0.41$ ) had the highest impact on the implementation of the activity-based costing system. The findings also showed that effective implementation of activity-based costing can lead to improved organizational performance ( $\beta=0.59$ ) and cost reduction ( $\beta=0.54$ ). This research, while confirming the important role of activity-based costing in strategic decision-making, has presented a multidimensional model of the drivers of the implementation of this system in Iranian industrial environments. The results of this study can help managers of large companies to improve their accounting and management systems by identifying existing strengths and weaknesses.

**Keywords:** Activity-based costing, performance improvement, cost reduction, Iran Khodro Company, management accounting.

**JEL Classification:** L15, D24, E23, L11.

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## INTRODUCTION

In the present era, industrial organizations are faced with intense competitive pressure, rapid technological changes, and numerous economic challenges that have made cost management one of the main axes of strategic decision-making (Kaplan & Anderson, 2007). In this context, costing systems play a key role in providing accurate and timely information for planning, controlling, and evaluating performance. However, traditional costing approaches, especially those based on linear and indirect cost allocation, are no longer able to effectively respond to the complex needs of modern organizations. In the meantime, activity-based costing, as one of the important innovations in the field of management accounting, has been widely proposed as a more accurate and strategic method in identifying the organizational cost structure (Cooper & Kaplan, 1992). By focusing on the activities performed within an organization, these approaches allocate costs based on the consumption of resources by activities and ultimately products or services. This allows for more accurate identification of cost sources and optimization opportunities. The use of activity-based costing techniques improves the allocation of overhead to products (Sotudeh, et al. 2025). Despite the many advantages that have been proposed for the activity-based costing system, some managers are sometimes opposed to its implementation in the organization (Faraji et al., 1403). Despite the potential capabilities of the activity-based costing system in improving costing accuracy and facilitating strategic decision-making, the successful implementation of this system in practice depends on several factors known as "influential drivers". These drivers can include cultural, organizational, technical, managerial, and even infrastructural factors that determine the success or failure of the implementation of activity-based costing in organizations.

## METHODOLOGY

The research methodology of this study included a systematic literature review and content analysis to identify key variables, and then using quantitative data collected through a standard questionnaire from 120 experienced managers and experts of Iran Khodro Company. The data were analyzed using exploratory factor analysis, structural equation modeling, and importance-performance analysis.

## RESULTS

The results showed that six key drivers were identified, including senior management support, data-driven culture, IT infrastructure, employee participation, organizational commitment, and systems integration. Among them, IT infrastructure ( $\beta=0.48$ ) and senior management support ( $\beta=0.41$ ) had the highest impact on the implementation of the activity-based costing system. The findings also showed that effective implementation of activity-based costing can lead to improved organizational performance ( $\beta=0.59$ ) and cost reduction ( $\beta=0.54$ ). This research, while confirming the important role of activity-based costing in strategic decision-making, has presented a multidimensional model of the drivers of the implementation of this system in Iranian industrial environments. The results of this study can help managers of large companies to improve their accounting and management systems by identifying existing strengths and weaknesses.

## CONCLUSION

The results of statistical analyses showed that the successful implementation of activity-based costing system in Iran Khodro Company depends on the existence of six main drivers: top management support, data-driven culture, IT infrastructure, employee participation, organizational commitment and information systems integration. These drivers were identified and validated through a literature review and accompanied by data collected from the questionnaire. Also, through structural equation analysis, path coefficients and the impact of each of these factors on the implementation of activity-based costing and its results were calculated.

Among these drivers, IT infrastructure and top management support were identified as the most important factors, which had the highest path coefficient. This highlights that without proper development of IT infrastructure and active management support, even in the presence of the appropriate culture and employee participation, the implementation of activity-based costing will not be possible efficiently and in the long term. In contrast, organizational commitment and employee participation, although they had a lesser impact on the direct implementation of activity-based costing, played an important role in maintaining the sustainability and expandability of this system in the organization. These findings, while confirming previous studies at the international level, showed that this model is also of great importance in Iranian industrial environments.

### **Contribution of Authors**

The authors jointly contribute to the preparation and publication of the article.

### **Ethical Approval**

Informed written consent was obtained from individuals for the publication of their anonymous information in this study.

### **Sponsor**

This study had no sponsor.

### **Conflict of Interest**

The authors of this article declared no conflict of interest regarding the authorship or publication of this article.

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