A Work Project, presented as part of the requirements for the Award of a Masters Degree in Management from the NOVA – School of Business and Economics**.**

SUPPLEMENTARY APPENDICES

of the Work Project

FACTORS INFLUENCING THE ADOPTION AND IMPLEMENTATION OF COSTING SYSTEMS IN NON-FINANCIAL COMPANIES OPERATING IN THE PORTUGUESE AND SOUTH AFRICAN MARKETS.

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A Project carried out on the Strategy major, under the supervision of:
Professora Inês Cruz

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Appendix IV – Cross tabulation

		South Africa						Total N (%)	Portugal						Total N (%)
		N. Cost drivers							N. Cost drivers						
		3	4	5	6	7-10	over 10		3	4	5	6	7-10	over 10	
N.Cost Centers	1														
	2-3														
	4-5	2	1					3 (9,7)	2						2 (3,8)
	6-10	2	1	1	3			7 (22,6)	2	5	4				11 (21,2)
	11-20			2	1	2	1	6 (19,4)	1			5		1	7 (13,5)
	21- 30				1	3		4 (12,9)		1	1		5		7 (13,5)
	31-50					1	3	4 (12,9)					3	2	5 (9,6)
	over 50				1	1	5	7 (22,6)		2	2		3	13	20 (38,5)
Total N (%)		4 (13)	2 (6,5)	3 (9,6)	6 (19,4)	7 (22,6)	9 (29)	31 (100)	5 (9,6)	8 (15,4)	7 (13,5)	5 (9,6)	11 (21,2)	16 (30,8)	52 (100)

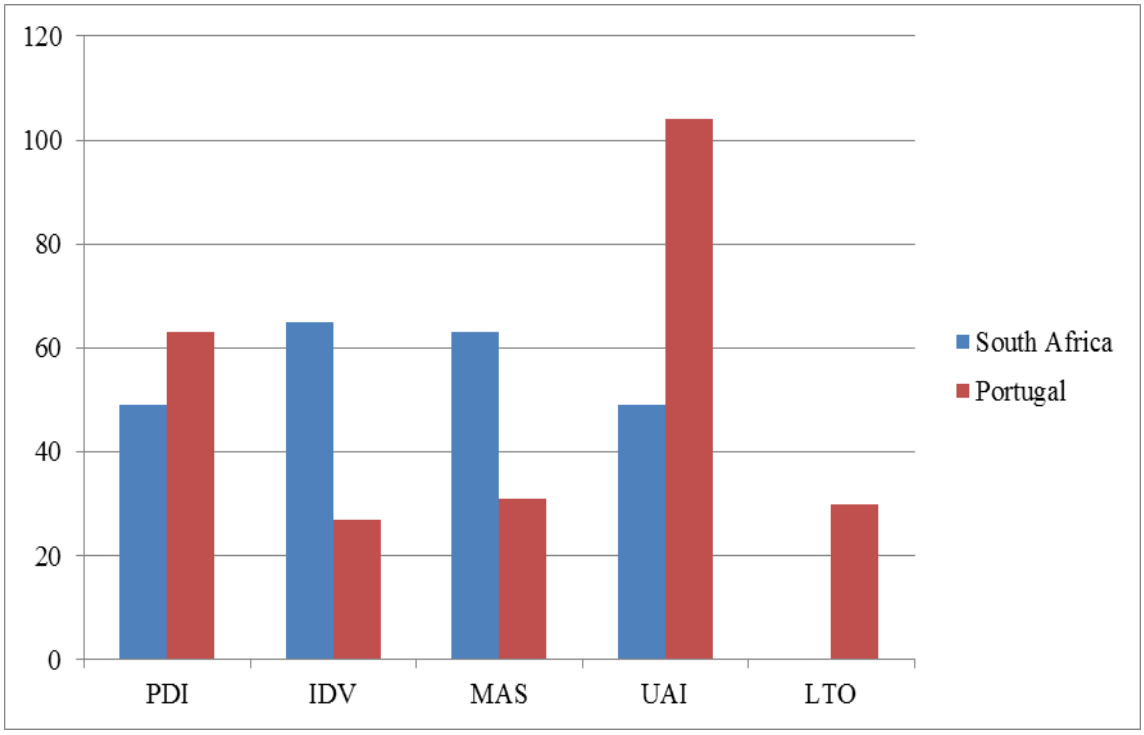
Appendix V - Spearman correlation matrix of independent variables

	1	2	3	4	5	6	7	8
1. Intensity of competitive environment	1.000	-.029	.136	.094	.095	-.036	.362*	.110
2. Business sector (system replication)		1.000	.074	-.029	-.149	-.156	-.042	.035
3. Technological advancement			1.000	.141	.129	.052	.103	-.221
4. Company size (annual sales turnover)				1.000	.162	.204	.340**	.156
5. Product Diversity					1.000	.041	.078	.100
6. Cost Structure (% of indirect costs)						1.000	.266	-.277
7. Use of innovative manag. account. tech.							1.000	.458**
8. Importance of cost information								1.000

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Appendix VI - Hofstede's model[2]



Source: http://geert-hofstede.com/south-africa.html

http://geert-hofstede.com/portugal.html

[2] PDI - power-distance , IDV – Individualism, MAS – masculinity, UAI - uncertainty avoidance, LTO - Long term goal orientation