

Barriers To The Adoption Of Managerial Innovations In Moroccan Companies: The Case Of Activity-Based Costing

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ABSTRACT

Identifying and understanding the reasons that limit the diffusion and adoption of managerial innovations, particularly Activity-Based Costing (ABC), is of paramount importance. This new costing method allows organizations to cope with the changes imposed by their environment by reducing the costs of their products and services and improving their performance. Despite its advantages over traditional management accounting methods, several observations have highlighted the slow diffusion of this tool. Based on the barriers to innovation approach, this research aims to highlight the results of a questionnaire survey of 73 Moroccan companies on the reasons for non-adoption of ABC.

Keywords: Managerial innovation, Activity-Based Costing (ABC), Barriers to adoption, Moroccan companies.

1. Introduction

In today's constantly evolving environment, marked by fierce competition and permanent institutional, legal, and cultural changes, organizations are increasingly placing importance on managerial innovations. These innovations provide managers with essential tools for the survival and sustainability of their organizations. In the field of management control, the ABC method stands out as a new cost calculation method designed to solve the inefficiency problems of traditional cost calculation systems. It is a method that aims to obtain more relevant costs through a better allocation of indirect costs. In particular, it allows for a diagnosis of the origin of costs, personalized customer tracking, improved strategic decision-making, identification of key success factors, and improved business competitiveness (Cooper and Kaplan, 1992).

This innovation has attracted increasing interest from researchers, who have tried to answer a wide variety of questions: measuring the diffusion rate (Innes and Mitchell, 1995), identifying the determinants of diffusion (Berland et al., 2003), adoption (Al-Omiri and Drury, 2007) and implementation (Cugini et al., 2013), or studying the consequences of adoption (Kennedy and Affleck-Graves, 2001) and implementation (Davis and Albright, 2004). However, research on the diffusion of ABC reveals a paradox, called by Gosselin (2007) the "ABC paradox". This paradox is based on the observation that this method encounters great difficulties in its implementation in companies while it is presented in the literature as a method with many advantages (Jones and Dugdale, 2002). These difficulties encountered by ABC are reflected in the field by relatively low adoption rates (Innes et al., 2000) and many cases of abandonment of the method after its implementation (Malmi, 1997).

Based on the barriers to innovation approach, this research will attempt to highlight the reasons that limit the diffusion and adoption of ABC. We will try to answer the following main question: what are the main obstacles to the adoption of ABC Moroccan companies? To answer this question, we will successively address the following points: the research conceptual framework, the data collection method and the research results.

2. Conceptual Framework

2.1. Activity-Based Costing: A Managerial Innovation

The term "managerial innovation" was first used by Kimberly (1981). In a work entitled "Managerial Innovation", the author defined "administrative innovations" as non-technological innovations indirectly related to the company's work activity and directly related to its management. In 1986, Van de Ven proposes another definition: "managerial innovation is a new idea that can be either an alliance of ancestral ideas, or a canvas that changes the order of the present, or a new formula or an authentic approach by the individuals concerned." In a slightly different conception, Rogers (1995) emphasizes that managerial innovation is "an idea, a practice or an object perceived as new by individuals or organizations." Building on the work of Gilbert (1998), Alcouffe (2004) proposes the following definition: "managerial innovation is therefore an assembly of means, material and/or conceptual, already existing and/or new, compared to the state of the art of management at the time when it first appears and which allows the implementation of a management technique that can be felt as new by the individual or any other unit of analysis considering it." Finally, for Birkinshaw, Hamel and Mol (2008): "Managerial innovation is the invention and implementation of a new management practice, process, structure or technique compared to what is known in order to better achieve the organization's goals". These authors have identified several types of managerial innovations as shown in the table below.

Table 1: Examples of managerial innovations

Examples	Definition
Activity-Based Costing	A new technique for calculating costs more realistically
Balanced Scorecard	A new method for integrating the different types of information needed to make decisions.
Multidivisional form	A new organisational structure to manage multiple products and markets.
Total quality management	A new method for reducing quality defects and increasing customer satisfaction.
Toyota production system	A new production management method that improves efficiency and reduces lead times.
Modern R&D laboratory	A new structure to manage technological innovation and facilitate process and product innovation.

Source: adapted from Birkinshaw et al (2008).

Upon its introduction in France, ABC was compared to the method of cost centers. Bouquin (1995) even considers it to be a simple American reinvention of the homogeneous section method developed by Lieutenant-Colonel Rimailho in 1937. Pesqueux (1997) points out that "Activity-Based Costing integrates two fundamentals of the full cost method: in which cost center was such cost consumed? What is the work unit that allows the analyzed costs in the cost centers to be allocated to the products?". For Alcouffe (2004), while it is possible to consider that the concepts mobilized by the two methods are more or less similar, the novelty of ABC lies not only in its relevance in cost calculation but also in the way of representing the company. In this context, Evraert and Mévellec (1991) underline that "this notion of activity cost is not new in the field of management, but, until now, it has only been exploited in the field of management control" ... "The uses of the concept of activity have not yet led concretely to an operational link with the cost of products". The two authors also add that ABC introduces the use of non-volume units of work, which the cost center method does not do. In addition to being a new combination of existing or new concepts, ABC offers a new vision of how the company works, which fundamentally differs from that of the cost center method. For Bouquin (1993), the novelty of ABC compared to the cost center method lies in the vision of the company and management that results from the central positioning of the notion of activity. Similarly, Lebas (1996) emphasizes that the way in which cost calculation is carried out in ABC represents a real inversion of logic compared to traditional approaches.

2.2. Barriers to the adoption of managerial innovation

Barriers to innovation are understood as the problems that prevent innovation or slow down the innovation process (Tourigny and Le, 2004). Studies that have adopted this approach are still few in number and are an exception (Keupp et al., 2012). According to Hadjimanolis (1999), the barriers approach aims to identify the obstacles to innovation and to understand their nature, origin, importance and impact.

In a pioneering study conducted for the European Community Commission, Piatier (1984) distinguished between internal and external barriers to innovation. Internal barriers relate to the company's resources (lack of funds, technical expertise, management time, culture), human nature (attitude of top management and employees towards risk) and the company's structure (Hadjimanolis, 1999). External barriers concern supply (obtaining technological information, raw materials, financing), demand (consumer needs, risk perception, limits of domestic and foreign markets) and the environment (government regulations, anti-trust measures, political actions).

In addition to internal and external barriers, it is crucial to consider those related to the intrinsic characteristics of innovation itself. Certain attributes of innovation, such as its relative advantage, compatibility with existing practices, complexity, visibility, and testability, influence its adoption rate

(Damanpour and Evan, 1984; Rogers, 1995). These attributes can have a positive effect, acting as levers for adoption. However, they can also constitute barriers, as David (1996) points out.

2.3. Previous studies on the reasons for not adopting activity-based costing

Research on the diffusion of ABC reveals a paradox, which Gosselin (2007) terms the "ABC Paradox." The author summarizes this paradox as follows: "Despite a favorable context for the adoption and implementation of ABC, and even though ABC has been around for almost 20 years, surveys have shown that the diffusion process for ABC has not been as widespread as expected. This is the essence of the so-called ABC paradox [...] If ABC has demonstrably offered so many benefits, why are not more firms actually employing it? This ABC paradox remains unexplained." To understand the reasons hindering the diffusion and adoption of ABC, this section will present the findings of some studies conducted in this area.

Diop's (2018) study aims to examine the adoption level and reasons why Senegalese companies do not adopt new cost calculation methods, particularly Activity-Based Costing (ABC). Through a questionnaire survey of 62 medium and large companies, the findings of this research reveal that 11% of Senegalese companies adopt this method. The most frequently cited obstacles by companies that have not adopted new cost calculation methods are:

- Managers are satisfied with the use of traditional cost calculation systems (60%).
- Companies consider the current cost calculation system to be effective (58%).
- Lack of sufficient documentation and information on the method (52%).
- Managerial priority lies elsewhere than in the implementation of a new cost calculation system (48%).
- Uncertainty about organizational change and new management tools (40%).
- Lack of support from top management (25%).
- Lack of staff training in these new methods (13%).
- Other reasons for rejection (6%).

Quinn et al.'s (2017) study aimed to identify the reasons why Irish companies had not switched to more advanced cost calculation techniques, such as Activity-Based Costing (ABC). A survey questionnaire was sent by mail and email to companies listed in the Irish Times Top 1000 database. A total of 171 usable questionnaires were received, representing a response rate of 20.75%. The findings reveal an ABC adoption rate of 18.7%, which is lower than previous studies in an Irish context. The main reasons for this non-adoption are more related to the stability of existing cost calculation methods, with which companies express satisfaction. The level of information technology in companies is not a key factor for non-adoption.

ElGammal et al. (2016) examined the reasons that limit the use of ABC by Lebanese managers. The results of a survey of 50 respondents from various service sectors (banking, auditing, education, and insurance) showed that the real obstacles to implementing ABC are: the lack of commitment from management accountants and employees, the need to change the corporate culture, the availability of financial and time resources, and satisfaction with the currently used cost calculation system. The employees' knowledge and training are not major obstacles in implementing ABC, similarly for the difficulty in data collection about cost drivers.

The purpose of Rahmouni's (2008) study was to identify the main factors that influence the adoption and success of implementing ABC. To this end, the author conducted a questionnaire survey of 902 French companies members of the Association des Directeurs Financiers et de Contrôle de Gestion (DFCG) with a response rate of 7.3%. The results of this research reveal that the rejection of the implementation of ABC by French companies is due to several reasons, including the complexity of the implementation process, which is the most important factor, the lack of resources, insufficient project profitability, and the inefficiency of the method.

The study by Bescos et al. (2002) aims to present the results of a comparative study conducted in Canada and France on ABC (adoption, uses and reasons for non-adoption). A questionnaire was mailed to 500 Canadian companies (response rate: 21.2%) and 2 342 member companies of the Association of Financial and Management Control Directors in France (response rate: 4.7%). The results of this survey show that the most important factors that prevent Canadian and French companies from adopting activity-based costing are: the lack of the technical conditions necessary for successful adoption, the uncertainty linked to the relative cost of adoption and implementation, the uncertainty about the risk associated with implementation, and the effectiveness of the method has not been demonstrated. The other factors are: resistance to change in the organization, uncertainty about obtaining management approval, and possible resistance from operations.

3. Data collection

To answer our research question, we conducted a questionnaire survey of SMEs and large private companies in Morocco. These companies are distributed between the Fès-Meknès region (41.1%), Casablanca-Settat (23.3%), Tanger-Tétouan-Al Hoceima (19.2%), Rabat-Salé-Kénitra (10.9%) and others (5.5%). To contact these companies, we used the purposive sampling method. The questionnaires were completed face-to-face and electronically by management accountants, financial directors, accountants and other types of managers. In total, 73 companies responded favorably to our request.

4. Results and discussion

4.1. Status of Activity-Based Costing in Moroccan companies

Table 2 highlights the status of ABC in private companies in Morocco. According to the results, 15.1% of respondents state that ABC is implemented, 9.6% are considering adopting it, and 75.3% of companies indicate that the approach has not been retained (84.9% of respondents have not adopted ABC).

Table 2: Status of Activity-Based Costing in Moroccan companies

Status of ABC		Number of companies	% of responses
Yes	Assets (implemented and used)	11	15,1
	Currently being implemented	00	00
No	Under consideration	07	9,6
	Not retained	55	75,3
Total		73	100

In Morocco, two studies have been conducted on the adoption rate of ABC. The first was conducted by Charaf and Bescos (2010). The results of this study indicate that 21% of companies claim to have implemented ABC, 1,6% are in the process of implementing it (22,6% of companies have adopted it), 9,7% are considering adopting it, and 67,7% emphasize that the approach has not been retained (77,4% of companies have not adopted ABC). The second, which was conducted by Elhamma (2010) among 62 companies in Morocco, reveals an adoption rate of 12,9%.

4.2. Activity-Based Costing Adoption by Industry Sector

According to Table 3 below, companies that have adopted activity-based costing (ABC) in Morocco are distributed as follows: 63.6% industrial companies, 27.3% service companies and 9.1% commercial companies.

Status of ABC	Implemented		Under consideration		Approach not retained		Σ
	N	%	N	%	N	%	
Industry Sector							
Industrial	7	63,6%	3	42,8%	27	49,1%	37
Service	3	27,3%	2	28,6%	18	32,7%	23
Commercial	1	9,1%	2	28,6%	10	18,2%	13
Total	11	100%	7	100%	55	100%	73

Table 3: Activity-Based Costing Adoption by Industry Sector

ABC experienced significant development in the industrial sector during the 1980s and 1990s. Based on the results above, it can be said that even service and commercial companies in Morocco are beginning to show interest in this new approach.

4.3. Adoption of Activity-Based Costing by company size

To measure the size of companies, three types of indicators or parameters are generally used: share capital, turnover, or the number of employees employed by the company.

In Morocco, there is no legal definition of SMEs, but several definitions have been proposed. The Ministry of Industry and Trade relies exclusively on size criteria measured by the number of employees to determine SMEs. According to this selection, any company employing less than 200 permanent employees is therefore an SME. To distinguish between SMEs and large companies, we have chosen the classification of the Ministry of Industry.

Table 4: Adoption of Activity-Based Costing by company size

Status of ABC	Implemented		Under consideration		Approach not retained		Σ
	N	%	N	%	N	%	
Company size							
SME	4	36,4%	6	85,7%	39	70,9%	49
large companies	7	63,6%	1	14,3%	16	29,1%	24
Total	11	100%	7	100%	55	100%	73

The survey results reveal that most companies that have adopted Activity-Based Costing (ABC) are large in size. Several studies consider company size to be a determining factor in the adoption of Activity-Based Costing (Gosselin, 1997; Baird et al., 2004). These studies show a strong link between these two variables. This link is explained, on the one hand, by the need to use Activity-Based Costing in the planning, control,

and coordination of activities within large companies, and on the other hand, by the greater capacity of large companies to commit financial and human resources to implement this method (Brown et al., 2004).

4.4. Reasons for not adopting Activity-Based Costing

Among the 62 companies that have not adopted Activity-Based Costing (ABC), 25 have already studied the possibility of implementation. The most frequently cited reasons for non-adoption in this study are: the complexity of the implementation process, which is the most important factor, the lack of resources, the lack of support from top management, and the inadequacy of the method to the company's characteristics. Table 5 presents all the reasons examined.

Table 5: Reasons for not adopting Activity-Based Costing

Raisons de non adoption de la CA	Mean
The effectiveness of the method has not been proven	2,28
Lack of support from top management	3,76
The implementation cost is too excessive	3,24
Lack of resources (financial and human)	3,88
Implementation or use is too complex (organization, IT, ...)	4,40
Employee Resistance to ABC Implementation	3,36
Method not adapted to the company's characteristics	3,40

Implementation or use is too complex: according to the study results, excessive complexity is the primary reason for rejecting ABC. Implementing an ABC system can be very lengthy and complex, and several empirical experiences demonstrate the level of effort required to implement a costing system adapted to the organization (Argyris and Kaplan, 1994; Shields, 1995; Gosselin, 1997).

Lack of resources: implementing ABC requires a combination of material, financial, and human resources. Despite the establishment of a methodology and steps to follow for proper implementation, many companies abandon the implementation of this method due to a lack of time to maintain the model or sufficient resources (financial and human) (Cooper and Kaplan, 1992).

Lack of Top Management Support: numerous studies emphasize the crucial role of top management support in the successful adoption of ABC. This support plays a pivotal role in minimizing the risk of project rejection or abandonment, as it elevates ABC to a priority initiative for the organization. Top management involvement ensures the allocation of necessary resources, effective communication of project goals and benefits, integration of ABC with the company's competitive strategy, and timely intervention to address employee resistance (Baird et al., 2007). Conversely, the absence of top management support often leads to project rejection or failure.

Method not adapted to the company's characteristics: ABC is a cost management method that emphasizes the allocation of costs based on the activities that consume resources, rather than traditional allocation methods like direct costing or absorption costing. ABC's implementation often involves a shift towards a more cross-functional and participatory management approach, which can pose challenges in organizations with strong authoritarian leadership styles.

Employee Resistance to ABC Implementation: Employee resistance to change negatively impacts the implementation of ABC. Perceived as a risk by employees, change can challenge their interests (Keys and Player, 1995). This resistance stems from the grouping of activities that share the same cost driver, which leads to the addition of activities belonging to different processes and cost centers. It involves a shift from a hierarchical vertical view to a horizontal compartmentalized view of the company, which can lead to resistance from functional managers due to the redistribution of power (Mévellec, 1995). They will have less power, prestige, and importance in the company and will have to work together in a transversal manner without functional barriers (Keys and Player, 1995).

The implementation cost is too excessive: describing processes is time-consuming, tedious and error-prone. The development of the company's activities and management requires several adaptations. As a result, the resources required to model, implement and maintain the costing system must be less than the benefit derived from using it, otherwise the presence of an ABC system cannot be considered an advantage for the company.

The effectiveness of the method has not been proven: empirical studies carried out on ABC confirm the effectiveness of this method in achieving company objectives. This assessment is perhaps inherent in the lack of information about the method.

5. Conclusion

Since the emergence of Activity-Based Costing (ABC), several studies have highlighted the slow diffusion of this new approach despite its advantages over traditional costing methods. This gives rise to the paradox of Activity-Based Costing, which remains unexplained. This research has mainly attempted to answer the following question: "What are the barriers that hinder the adoption of Activity-Based Costing?". In order to

answer this question and provide new elements that explain this paradox, we conducted a questionnaire survey of 73 private companies in Morocco. The results of this study show that 84.9% of respondents have not adopted Activity-Based Costing. The main reasons for not adopting this new costing method are the following: the complexity of the implementation process, which is the most important factor, the lack of resources, the lack of support from top management, the inadequacy of the method to the characteristics of the company, the resistance of operational staff, and the excessive implementation cost.

Two main contributions emerge from our work. Firstly, the results of the study show that the barrier approach appears to be an innovative and interesting analytical framework for studying the factors that hinder the adoption and diffusion of Activity-Based Costing in a developing country like Morocco. The barriers identified in this research should therefore not be interpreted as factors blocking the introduction of Activity-Based Costing, but as possible "managerial stimulants". Secondly, our research also draws the attention of managers in Moroccan companies to the existence of new cost calculation methods that offer new calculation approaches and significant managerial contributions. It also provides consultants, training organizations, and consulting firms responsible for supplying the market for management innovation with avenues for reflection for more effective promotional action.

Finally, we suggest conducting qualitative and longitudinal studies that appear to be more appropriate than a quantitative questionnaire survey at a given T-point for further investigation.

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