

**ACTIVITY BASED COSTING:  
AN EFFECTIVE TOOL FOR COST MANAGEMENT  
– A STUDY OF SELECTED SERVICE SECTOR ORGANISATION**

Thesis Submitted to  
**The Maharaja Sayajirao University Of Baroda**



For  
**The Degree of Doctor of Philosophy**

IN THE SUBJECT OF  
**ACCOUNTING AND FINANCIAL MANAGEMENT**  
[Under UGC (Minimum Standards and procedure  
for Awards of M.Phil./ Ph.D. Degree) Regulation, 2009].

By  
**Kamlesh Dhirajlal Vala**  
Assistant Professor  
Department Of Accounting & Financial Management  
Faculty of Commerce  
The Maharaja Sayajirao University of Baroda  
Vadodara

Under the Guidance of  
**Professor (Dr.) Pragnesh Shah**  
Offg. Head and Professor  
DEPARTMENT OF ACCOUNTING & FINANCIAL MANAGEMENT  
FACULTY OF COMMERCE  
The Maharaja Sayajirao University of Baroda  
VADODARA- 390002, Gujarat (INDIA)

**AUGUST 2017**