		Subject Index	
Sr.		Particular	Page No.
		Declaration	ii
		Certificate	iii
		Ph. D. Course Work Completion Certificate	iv
		Dedication	v
		Acknowledgement	vi-vii
		Executive Summary	viii-ix
		Index	x-xiv
		Table Index	xv-xix
		Figure Index	XX
		Graph Index	XX
		Abbreviations used in the thesis	xxi-xxii
		CHAPTER NO: 1 INTRODUCTION	
1.1		Introduction	01
1.2		Rationale' of the Study	07
1.3		Objectives of the Study	09
1.4		Research Methodology	10
	1.4.1	Research Design	10
	1.4.2	Methods of Research	10
		1.4.2.1 Case Study	11
		1.4.2.2 Survey Study	11
	1.4.3	Research Instruments	11
	1.4.4	Population	12
	1.4.5	Part One of research work	12
	1.4.6	Part Two of research work	
		1.4.6.1 Sampling Design for Case Study	13
	+	1.4.6.2 Methodology followed at Parakh Laboratory	13

		1.4.6.3	Methodology followed at The Government	14	
			Servants Co-operative Credit Society Ltd.,		
			Vadodara		
	1.4.7.	Part Three of research work			
		1.4.7.1	Sampling Decisions for Quantitative Study	15	
		1.4.7.2	Tools used for Survey Method	16	
		1.4.7.3	Reliability of the Structured Questionnaire	17	
		1.4.7.4	Validity of the Structured Questionnaire	17	
	1.4.8.	Data sour	ce		
	1.4.9.	Data Ana	lysis	18	
1.5		Limitatio	ns of the Study	18	
1.6		Research	Outline	19	
		Reference	es	21	
		I			
	(СНАРТЬ	ER NO: 2 LITERATURE REVIEW		
2.1		Introduct	ion	23	
2.2		Evolution	of Cost Accounting System	24	
2.3		Tradition	onal Costing System and Activity Based Costing		
		System			
2.4		Construct	tion of ABC System	53	
2.5		Time Driven Activity Based Costing (TDABC)			
2.6		Activity Based Management (ABM)			
2.7		Activity-	Based Budgeting (ABB)	65	
2.8		Applicati	on of Activity Based Costing System	66	
2.9		Activity Based Costing – In Service Sector			
2.10		Survey on Activity-Based Costing			
2.11		Activity I	Based Costing In Banking Sector	85	
2.12		Activity I	Based Costing In Health Care Sector	89	
2.13		Literature	e Gap	93	
2.14		Proposed	Contribution of the Thesis to Literature	94	
		Reference	es	95	

	СНА	PTER NO	2: 3 Qualitative Study (Case Study)	
3.1		Introduction	on	105
3.2		CASE-I: P	arakh Laboratory	106
3.2.1		Introduction	n	106
3.2.2		Need For N	New Approach	108
3.2.3		About Para	akh Laboratory	108
3.2.4		Methodology		109
3.2.5		Developing Time Driven Activity Based Costing Model		
	3.2.5.1	Define ac	ctivities, activity costs pools and activity	113
		measures on the basis of ABC interviews		
	3.2.5.2	Define Cos	st of Capacity Supplied	114
	3.2.5.3	Define Pra	ctical Capacity	114
	3.2.5.4	Determine Capacity Cost Rate		
	3.2.5.5	Estimation of the Capacity Requirement of Various		115
		Activities for Time Equation		
	3.2.5.6	Determination of Time Equation for Activities Performed		117
		in the Laboratory		
	3.2.5.7	Determination of Total Cost of Cost Objects (Tests) by		119
		TD-ABC		
		3.2.5.7.1	Total Cost of Biochemistry Test	119
		3.2.5.7.2	Total Cost of Hormone Test	120
		3.2.5.7.3	Total Cost of Serology Test	121
		3.2.5.7.4	Total Cost of Parasitology Test	122
		3.2.5.7.5	Total Cost of Hematology Test	123
		3.2.5.7.6	Total Cost of Microbiology Test	124
	3.2.5.8	Total Cost	of cost objects, Used Capacity and Unused	125
		Capacity		
	3.2.5.9	Determinat	tion of Cost per Test	126
	3.2.5.10	Determination of Profitability of each Test		127
3.2.6		Findings a	nd Conclusion	128

3.3		CASE-II: The Government Servants Co-operative Credit	133	
		Society Limited		
3.3.1		Introduction		
3.3.2		The Cost Structure of Banking Institutions	134	
3.3.3		Need for New Approach	135	
3.3.4		The Government Servants Co-Operative Credit Society	136	
		Ltd., Vadodara		
3.3.5		Methodology		
3.3.6		Developing Activity Based Costing Model		
	3.3.6.1	Resource cost pool, Cost Objects and Activities	137	
		Identification		
		3.3.6.1.1 Resource cost pool	138	
		3.3.6.1.2 Defining Cost Objects	138	
		3.3.6.1.3 Defining Activities	138	
	3.3.6.2	Assigning Costs to Cost Pools	139	
	3.3.6.3	Selecting Appropriate Cost Drivers for Assigning the Cost	140	
		of Activities to Cost Objects:		
	3.3.6.4	Assigning the Cost of Activities to Cost Objects	141	
3.3.7		Activity Based Costing Model	144	
3.3.8		Findings and Conclusions	146	
		References	152	
	CIIA D'	TED NO. 4 Overtitative Analysis (Convey Study)		
4.1	CHAF	TER NO: 4 Quantitative Analysis (Survey Study)	154	
4.1		Introduction		
4.2	4.5.4	Methodology		
	4.2.1	Structure of the Questionnaire	156	
	4.2.2	Data Analysis Techniques	160	
4.3		Data Analysis		
	4.3.1	Reliability of the Structured Questionnaire	163	
	4.3.2	Validity of the Structured Questionnaire	165	

	4.3.3	166	
	4.3.4	Descriptive Analysis	172
	4.3.5	Factor Analysis	183
	4.3.6	Hypothesis Testing: Chi Square Test	200
	4.3.7	Hypothesis Testing: Wilcoxan Signed Test	212
		Conclusion	223
		References	227
	•	CHAPTER NO: 5 Findings and Conclusion	
5.1		Summary, Findings and Conclusions	230
5.2		Objective wise Findings	243
5.3		Further Research Scope	246
5.4		Recommendation	247
5.5		Conclusions	249
		Bibliography	252
		Annexure	
	1	List of Questions for Laboratory	264
	2	List of Questions for Bank	266
	3	Questionnaire	269
	4	Administrative Time Log	276