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| Independent Study Title | An Empirical Study of Adoption of<br>Activity Based Costing in listed companies in<br>The Stock Exchange of Thailand |
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### Abstract

The objective of this study was to identify factors affecting adoption of Activity Based Costing. The study will use questionnaires to collect information from companies listed on the Stock Exchange of Thailand. The questionnaires were sent to 515 listed companies and received return mail of 97 companies representing 13.40 percent. Then the reply companies will be divided into three groups namely activity based costing system users (Adopters), the Supporter group, and the Deniers group. The study based on the dissemination Everett M. Rogers and analysis of multinomial logistic regressions. The results showed that the ABC adoption depends on problems of implementing of ABC. Moreover, the factors influence attitude of using ABC depend on educational level of employees, the recognition of benefits of cost-based activities, and the level of satisfaction with the current cost calculations.