



**FACULTEIT ECONOMIE  
EN BEDRIJFSKUNDE**

**TWEEKERKENSTRAAT 2  
B-9000 GENT**

Tel. : 32 - (0)9 - 264.34.61  
Fax. : 32 - (0)9 - 264.35.92

## **WORKING PAPER**

### **From ABC to Time-Driven ABC (TDABC)**

**Patricia Everaert<sup>1</sup>**

**Werner Bruggeman<sup>2</sup>**

**Gertjan De Creus<sup>3</sup>**

November 2007

2007/490

---

<sup>1</sup> Patricia Everaert is Assistant Professor at Ghent University, Faculty of Economics and Business Administration, Department of Accounting and Corporate Finance, Address: Kuiperskaai 55/E, 9000 Gent, Belgium; Phone: 32 9 264 35 00; E-mail: Patricia.Everaert@UGent.be. Corresponding author.

<sup>2</sup> Werner Bruggeman is Professor Management Accounting & Control at Ghent University, Faculty of Economics and Business Administration, Department of Accounting and Corporate Finance.

<sup>3</sup> Gertjan De Creus is the CEO of Sanac Inc., Wervik, Belgium.

The authors would like to express their gratitude to the participants of the 2006 AAA Management Accounting Section (MAS) Research and Case Conference in Tampa, Florida. Helpful comments of the senior Associate Editor, David E. Stout (Youngstown State University), Larry Carr (Babson College), Fred Nanni (Babson College), Wim Van der Stede (London School of Economics), Frank Selto (University of Colorado at Boulder), Dirk Pauwels (student, KULeuven) and Sophie Hoozée (Ghent University) are gratefully acknowledged.