

## Figure Index

Figure No.	Particulars	Page No.
2.1	Traditional Costing System and Activity Based Costing System	50
2.2	Cost Hierarchy	52
2.3	ABC Hierarchy of Activities	55
2.4	Two dimension ABC Model	64
2.5	Academic department model	76
3.1	Cost Allocation Model for Bank under Activity Based Costing System	145

## Graph Index

Graph No.	Particulars	Page No.
4.1	Age of the Respondent	167
4.2	Education Qualification of the Respondents (Graduate)	168
4.3	Professional Qualification of the Respondents	169
4.4	Specialization/ Department/ Expertise of the Respondents	170
4.5	Work Experience & Occupation of the Respondents	171
4.6	Costing Method Used in Service Sector	180
4.7	System for Allocating Overheads in Service Sector	181
4.8	Component wise Screen Plot of Eigevalues for for Using Cost Accounting System	184
4.9	Component wise Screen Plot of Eigevalues for Application of Activity Based Costing System	188
4.10	Component wise Screen Plot of Eigevalues for Significance of Service Sector and Need for Redefined Cost Accounting System	192
4.11	Component wise Screen Plot of Eigevalues for Need of Activity Based Costing System in Service Sector	197