

THE ROLE OF ACTIVITY BASED ACCOUNTING IN ATHLETIC DEPARTMENTS: THEORY, RESEARCH QUESTIONS, AND AN EMPIRICAL TEST

Jimmy Smith, Ian Burt, and Michael Gentile

The BRC Academy Journal of Business 9, no. 1 (2019): 1–32.

<http://dx.doi.org/10.15239/j.brcacadjb.2019.09.01.ja01>

WEB APPENDIX

<http://dx.doi.org/10.15239/j.brcacadjb.2019.09.01.wa01>

Table 1 Conference Representation

Count	Percent	Conference
		American Athletic
1	2.50%	Conference
1	2.50%	Pac-12 Conference
1	2.50%	Big Ten Conference
2	5.00%	Mid-American Conference
1	2.50%	Sun Belt Conference
6	15.00%	Atlantic Coast Conference
4	10.00%	Mountain West Conference
1	2.50%	Conference USA
2	5.00%	Big 12 Conference
1	2.50%	Southeastern Conference
		Southwestern Athletic
1	2.50%	Conference
0	0.00%	The Ivy League
2	5.00%	Big Sky Conference
4	10.00%	Atlantic 10 Conference
1	2.50%	Ohio Valley Conference

1	2.50%	Big East Conference
1	2.50%	Big South Conference
1	0.00%	Northeast Conference
2	5.00%	Patriot League
		Mid-Eastern Athletic
1	2.50%	Conference
1	2.50%	Southland Conference
2	5.00%	Atlantic Sun Conference
		Metro Atlantic Athletic
2	5.00%	Conference
2	5.00%	West Coast Conference
1	2.50%	Big West Conference
1	2.50%	Missouri Valley Conference
1	2.50%	American East Conference
1	2.50%	Horizon League
2	5.00%	Western Athletic Conference
1	2.50%	Colonial Athletic Association
2	5.00%	The Summit League
50	100%	

Table 2 Specific accounting technique/format used when creating reports

Count	Percent	Method/Format
4	7.84%	Activity Based Costing
21	41.17%	GAAP
25	49.02%	Zero-based budgeting
1	1.96%	Other
51	100%	

Table 3 Allocation of indirect costs

Panel A: Do you allocate indirect costs on a per team basis when creating internal reports?

Count	Percent	Response
5	10.00%	Yes
45	90.00%	No

Panel B: Do you allocate indirect costs on a per team basis when creating external reports (NCAA, EADA, or IRS regulatory reports)?

Count	Percent	Response
12	24.00%	Yes
38	76.00%	No

Panel C: Do departments allocate indirect costs to each team?

Count	Percent	Allocation Method
37	74.00%	We don't
4	8.00%	Based on usage
1	2.00%	Based on # of athletes
0	0.00%	Equal % for each team
		Based on total costs of
3	6.00%	team
4	8.00%	Square footage of facility
1	2.00%	Other
50		