

EXHIBIT 2
Mean Effectiveness Ratings

Management Tool	Public	Private	Nonprofit	Overall
Activity-based costing (ABC)	4.06	3.82	4.33	4.02
Activity-based management (ABM)	3.95	3.67	4.33	3.88
Balanced scorecard	3.62	3.18	5.00	3.54
Benchmarking	3.96	3.89	3.80	3.93
Process reengineering	4.06	3.77	4.00	3.98
Shareholder value management [e.g., economic value added (EVA); Residual income]	3.67	3.50	N/A	3.66
Strategic planning	4.05	4.13	4.22	4.09
Supply chain management	3.93	3.86	4.00	3.92
Total quality management	3.89	3.81	4.00	3.87
Other	3.73	2.75	4.00	3.52

Tools rated on a scale from 1 (very ineffective) to 5 (very effective).