

Activity Based Costing - Andreas Leitner

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During the last decades there was a change in organisations from managing vertical to managing horizontal. The organisations started to become process orientated instead of function orientated, and new management styles, like total quality management, just in time, benchmarking, or business process reengineering appeared. Which lead into an increase of overheads.(Drury 2004a) The most important cost factors changed from direct costs like labour costs or materials, into indirect costs like set-up costs or administration costs. Therefore the traditional costing systems became more or less useless, because they presented poor cost information, which leads into decision errors. Therefore the ABC- system of cost calculation seems to be a solution. The most important difference between traditional systems, and the ABC system, is the breakdown of overheads. In traditional costing systems, they are divided into cost centres, and accumulated products by using direct cost drivers. In the ABC system, they will be assigned to activities, which creates a greater number of cost centres with different cost drivers. They will be accumulated to products in the percentage of usage of an activity. In this paper the ABC-system of cost calculation is discussed and how it can be implemented successfully within an organisation. Attention is also drawn to the most important failure in implementation of an ABC-approach, which should be avoided. To establish an ABC-approach within an organisation more than just a new calculation system is needed. An ABC-approach has to be implemented in the management system (ABM) and in the budgeting process (ABB). All in all, Activity based costing is much more than just a costing tool. Successfully implemented it will help to understand costs better, and make the right decisions. Author: Leitner, Andreas Publisher: GRIN Verlag Illustration: N Language: ENG Title: Activity Based Costing Pages: 00015 (Encrypted PDF) On Sale: 2005-01-01 SKU-13/ISBN: 9783638375856 Category: Business & Economics : General

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