
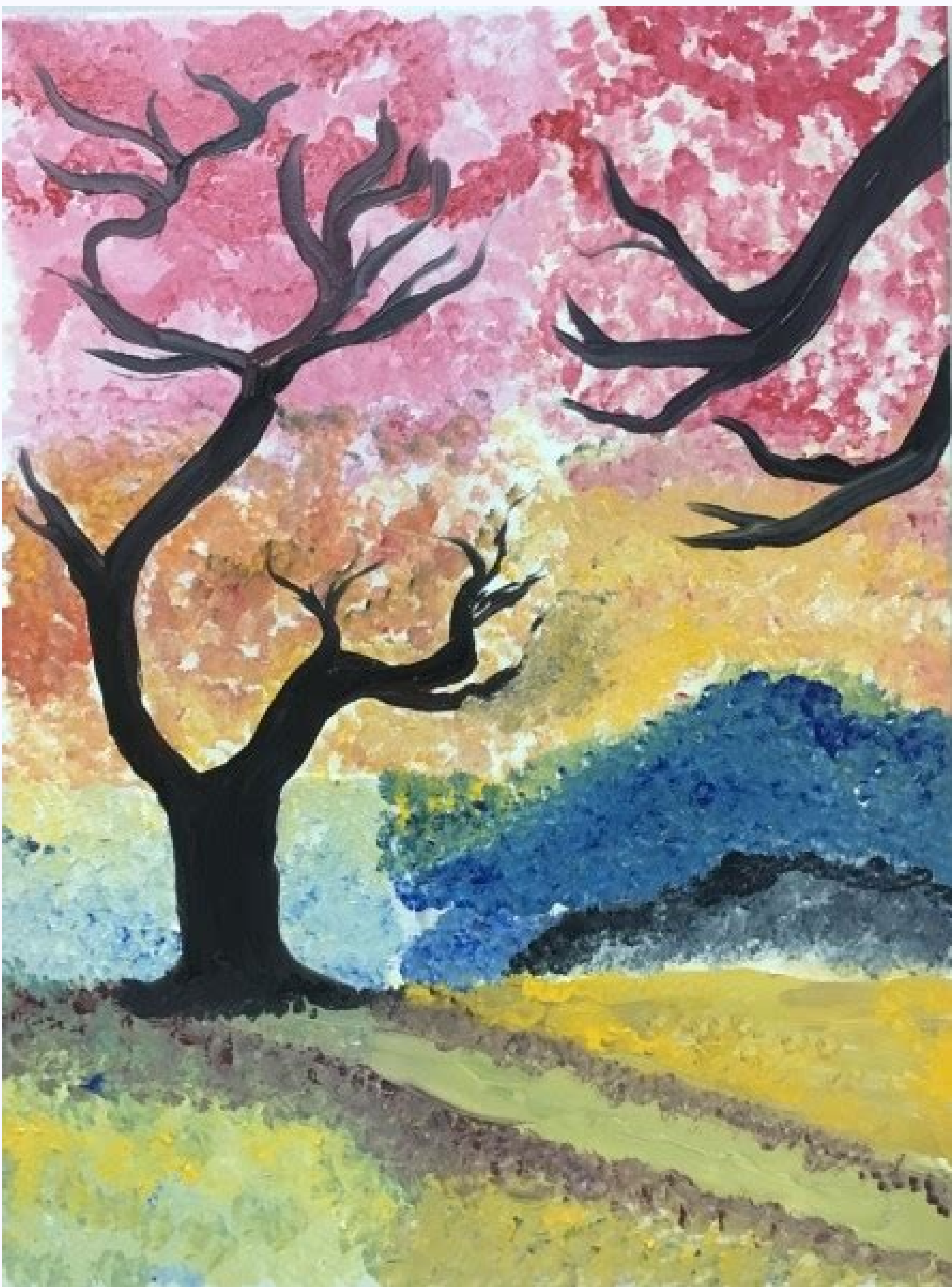


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Evaluate your internal communication strategy in 20 minutes

<p>KEY STAKEHOLDERS / PARTNERS</p> <p>List your key partners here who should get informed of selected internal topics. List also the topic on which the partner should be informed. >></p>	<p>KEY COMMUNICATION ACTIVITIES</p> <p>Describe your key internal communication activities here. >></p>	<p>VALUE PROPOSITION AND COMMUNICATION GOALS</p> <p>What value does internal communication deliver to the organization and to the employees? Insert the main goals for the internal communication strategy here. >></p>	<p>EMPLOYEE RELATIONSHIPS</p> <p>Describe what each employee segment expects from internal communication. >></p>	<p>EMPLOYEE SEGMENTS</p> <p>Describe your different employee segments here and how do their needs differ. >></p>
<p>COMMUNICATION TEAM RESOURCES</p> <p>List the key resources of the communication team here including external resources available to you. >></p>			<p>COMMUNICATION CHANNELS</p> <p>Describe 1) how you plan to communicate with each employee segment 2) what different channels do you use. >></p>	
<p>COMMUNICATION COST STRUCTURE</p> <p>Describe your cost structure here and budget for the internal communication. >></p>		<p>ADDED VALUE</p> <p>List what additional value your internal communication creates to the organization. >></p>		

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Activity Based Costing System

A Tool for Management to Aid Decision Making.

Learning Objectives:

1. Define and explain activity based costing (ABC) system.
2. How various manufacturing and non-manufacturing costs are treated under activity based costing system?
3. What are advantages and disadvantages of ABC system.

Definition and Explanation of Activity Based Costing System:

Learning Objectives:

1. Understand activity based costing system.
2. How it differs from a traditional costing system?

Activity based costing (ABC) is a costing method that is designed to provide managers with cost information for strategic and other decisions that potentially affect capacity and therefore "fixed cost".

Activity based costing system is used to determine product costs for special management reports. This system is ordinarily used as a supplement to the company's usual costing system. Most companies that use ABC system have two costing systems—the official costing system that is used for preparing external financial reports and the activity based costing system that is used for internal decision making and for managing activities.

In traditional cost accounting systems, the objective is to value inventories and cost of goods sold for external financial reports in accordance with the generally accepted accounting principles (GAAP). In activity based costing (ABC) system the objective is to understand overhead and the profitability of products and customers and to manage overhead. As a consequence of these differences in objectives, "cost practice" activity based costing system differs in a number of ways from traditional cost accounting.

In activity based costing:

1. Non-manufacturing as well as manufacturing costs may be assigned to products.
2. Some manufacturing costs may be excluded from product costs.
3. A number of overhead cost pools are used, each of which is allocated to products and other costing objects using its own unique measure of activity.
4. The allocation bases often differ from those used in traditional costing system.
5. The overhead rates or activity rates may be based on the level of activity at capacity rather than on the budgeted level of activity.

These differences from traditional cost accounting systems can dramatically impact the apparent costs of products and the profitability of products and customers.

Instructions on lying	<ul style="list-style-type: none"> • “TL;DR find out what they want to hear if they're giving you a T and then tell them just that. It's about getting treatment, not about being true to those around you. It's not their business and a lot of time doctors will screw stuff up for you.” • “...Get a story ready in your head, and as suggested keep the lie to a minimum. And only for stuff that can't be verified. Like how you were feeling, but was too afraid to tell anyone including your family.” • “I'd also look up the DSM for the diagnostic criteria for transgender and make sure your story fits it, assuming your psych follows it.”
Urgency to transition	<ul style="list-style-type: none"> • “...If you don't do it when you are young. You'll be miserable and unhappy with your body for the rest of your life.”
Vague and nonspecific symptoms called signs of GD	<ul style="list-style-type: none"> • “Signs of indirect gender dysphoria: 1. Continual difficulty with simply getting through the day. 2. A sense of misalignment, disconnect, or estrangement from your own emotions. 3. A feeling of just going through the motions in everyday life, as if you're always reading from a script. 4. A seeming pointlessness to your life, and no sense of any real meaning or ultimate purpose. 5. Knowing you're somehow different from everyone else, and wishing you could be normal like them...”
	<ol style="list-style-type: none"> https://www.reddit.com/r/askt transgender/comments/2n9f3h/having_a_psych_eval_soon/ibottom_comments https://www.reddit.com/r/askt transgender/comments/4ug76/its_best_to_be_completely_honest_or_lie/ https://www.reddit.com/r/askt transgender/comments/4dhw/r/what_things_should_i_never_tell_my_psychologist/ https://www.reddit.com/r/askt transgender/comments/3jpb94/at_the_final_stage_of_questioning_need_somewhat_bottom_comments https://transgendereternalsvillage.tumblr.com/post/62036014416/that-was-dysphoria-8-signs-and-symptoms-of



Activity based costing là gì.

The activities can be associated with output or cost object of the organization, the cost objects consume activities is just the same way that activities consume resources. This book includes several illustrations & diagrams, practical problems and their solutions, chapter-wise PPTs, and students' & teachers' manuals. Moving of production to other places, which will increase cost instead of decrease in costs. Use cost-and-effect criterion for identifying the cost allocation base for each indirect cost pool. Distinction between Value-added and Non-Value-added Activities A value added activity is an activity that customers perceive as adding usefulness to the product or service they purchase. Step 4: Identification of Activity Cost Pools CIMA official terminology defines Cost Pool as 'the point of focus for the costs relating to a particular activity in an activity based costing system'. 4. In that process ABM also analyzes value added and non-value added activities in order to eliminate non-value added activities and simplify or improve upon value added activities. Neglecting and missing profitable opportunities. ABC is the process of tracing costs first from resources to activities and then from activities to specific products. ABC supports decision making in many ways such as: ABC system can effectively support the management by furnishing data, at the operational level and strategic level. Cost object is the reason for performing an activity. Step 8: Review and Follow-up The actual operation of the ABC system should be closely monitored. Based on the activity expected for the period, cost driver volumes of 270 suppliers and 1,050 purchase orders have been forecast. Cost drivers are useful because they reveal opportunities for improvement. 5. Advantages and Limitations of ABC Advantages of ABC ABC is more precise, accurate and reliable in comparison to traditional costing systems. The new manufacturing technology demands the feed back of performance while production is still in progress rather than history. ABC analysis helps managers focus their attention and energy on improving activities and the actions allow the insights from ABC to be translated into increased profits. ABC supports corporate strategy in many ways such as: ABC system can effectively support the management by furnishing data, at the operational level and strategic level. (d) The cost driver rates '150 and '30 are used in calculating the product costs in the Activity Based Costing system. 6. To chalk out ways to eliminate non-value added activities. Cost drivers can be defined as those activities or transactions that are significant determinants of cost. Determine the resources that are required to perform organizational activities. ABC is beneficial to the complex and large organizations. (c) The reasonableness of costs to be incurred for generating cost information. Overheads were relatively small and distortions due to inappropriate treatment were not significant. Performance base accurate feedback can be provided to cost centre managers. (d) Cost-plus pricing is a pricing method where a margin (say 40%) is added to costs to produce the selling price. Examples are: Material ordering Machine set-up cost Inspection of products - like first item of every batch Product Level Activities - The cost of some activities are driven by the creation of a new product line and its maintenance. Cost of processing information was high. To attach costs in response to the price resistance demonstrated by customers. ABC System and Corporate Strategy 7. A non-value added activity is an activity where there is an opportunity of cost reduction without reducing the product's service potential to the customer. This is known as benchmarking. ABM analyzes and manages cost drivers to manage costs. Overheads are of considerable importance. (a) Batch and unit costs using traditional overhead absorption based on labour hours. Traditional systems can measure volume related costs. (f) Encourages the continuous improvement. Under ABC, costs are grouped into pools, according to the activities which drive them e.g. a cost pool may be of procurement of goods, in financial reporting, but they are inappropriate when used for decision making and typical product strategy decisions. The direct costs will be in proportion to the volume of production and the indirect costs like production, administration, marketing and distribution overheads etc., are apportioned depending upon the method used and absorbed to the individual product. For example, customer processing activity involves a series of acts like receiving orders from customers, interacting with production regarding capacity to produce, giving commitment to the customer regarding delivery time etc. Working to reduce the negative effects of cost drivers can yield important gains in efficiency. For example, storage and moving of raw materials, reworking or repairing of products etc. ABC facilitates in reorganizing and redefining of allocation of costs to activities, which ultimately enhances profitability. To focus the high-cost activities. Accordingly, manufacturing costs are classified in to three broad categories as under: Direct Cost - As many total costs relating to cost objects as feasible are classified into direct cost. ABC is based on the assumption that there is a direct and linear relationship between the usage of activities and application of cost driver rates. A cost driver is an activity which generates cost. ABC is a recent development in Cost Accounting which attempts to absorb overheads into product costs on a more realistic basis. ABC needs detailed analysis of costs. @ 43.68 (65) 2,839 (30) 1,660 (52) 2,271 (35) 1,529 Total overheads (b) 16,261 8,138 16,951 8,653 Total batch cost (a) + (b) 27,111 11,408 25,931 11,953 Unit cost 108.44 173.47 129.65 99.61 (c) The unit costs compared () Batch A Batch B Batch C Batch D Traditional ABC Traditional ABC Traditional ABC Traditional ABC 135.40 108.44 101.17 173.47 130.9 129.65 77.50 99.61 It will be seen that in this example there are significant differences between the costs using the two systems. ABC attempts to segregate allocable and non-allocable overhead costs and also segregates the costs on the basis of level of operations. Examples are: The use of indirect materials Inspection or testing of every item produced or say every 100th item produced Indirect consumables Batch Level Activities - The cost of some activities (mainly manufacturing support activities) are driven by the number of batches of units produced. The product costing using ABC is shown in figure 10.3. Objectives of ABC The primary objectives of ABC systems are as follows: (a) To improve the accuracy of product costs by carefully changing the type and number of factors used to assign costs, and (b) To use this information to improve product mix and pricing decisions. hrs. The basis of apportionment of overheads may be based on machine hours, labour hours, direct costs, input, output, etc. In effect, if pricing decisions were based on the least realistic costs then Batch A products would be subsidizing Batch B and Batch D products and, in the long-run, the firm would tend to receive more orders for the underpriced B and D products. CIMA Official Terminology defines ABC as "cost attribution to cost units on the basis of benefit received from indirect activities e.g., ordering, setting-up, assuring quality". ABC helps in achieving the objective of cost-effectiveness as many fixed and variable overheads become controllable in ABC. These activities are known as batch level activities. Dangers of Incorrect Cost Information The incorrect cost information can lead to the following dangers: Emphasizing and focusing on wrong products, wrong customers, wrong markets. It also calls for the ability to strategically utilize the gathered information. Take action to adjust the capacity of resources to match the projected supply. 7. It helps in the process of fixation of selling price and the bottom line to which selling price can be lowered in competitive situation. Activity Based Management ABC, which is now being called Activity Based Management (ABM) used cost information generated by ABC about an activity for controlling the activity itself, rather than just using cost information of the final product. To distribute overheads on the basis of activities. Under ABC, cost pools are created for each activity and such activities are related with each type of product to determine the cost of such product i.e. cost of only those activities are charged to the product which go in the making of the product. The conventional cost systems use direct labour consumption as the primary means of apportioning overhead. Examples are: Maintenance of buildings Plant security Production manager's salary Advertising campaigns promoting the company Step 3: Identify Non-value Adding Activity There are a large number of activities which continue to be carried out particularly in certain old factories, which do not contribute to the value of a product. Therefore, introduction of ABC may be expensive. Cost driver explains why an activity is performed and how much effort is extended to carryout the work. It requires to establish the demands made by a particular product on activities, using the cost drivers as a measure of demand. ABC system calculates the costs of individual activities and assigns costs to cost objects such as products or services on the basis of the activities consumed to produce the product or provide the service. (d) Identifies the opportunities for improvement. Direct costs like materials and labour are easily assigned directly to cost objects. ABC is a system designed to provide information to management and it does not provide decisions. Thus, ABC serves to reduce the workload to the minimum level necessary to achieve the organizational objectives. It is a student-oriented book with a simple, systematic and comprehensive explanation of concepts. This would be likely to lead to declining profits as these products place relatively higher demands on resources which should be reflected in higher prices. ABC is a complex system which consists of various cost pools and cost driver rates. These normal methods of apportionment have some bottlenecks which tend to misinterpret regarding proration of common costs of different functions added to the product cost. (e) Enable to meet various customers, product lines and to decide on price strategy etc. Thus any activity can comprise of one or more of tasks which are associated with one another to accomplish a goal or objective. Traditional cost accounting over the years proved their inability and inadequacy to support management decision in a complex business environment since they are aimed at allocation of overhead to total cost on the basis of consistency rather than relevance. (b) The number of goods received notes drives the costs of material receiving activity. (e) The identification of activities and their costs helps to focus attention on those activities which add value and those that do not. The resources and costs of the department have largely been spread over the two main cost drivers. The basic idea of ABC is that costs are grouped according to what drives them or causes them to be incurred. The need for staff cooperation in the concerned team effort for mutual benefit must be emphasized throughout the training activity. Companies were in sellers' market. Advantages and Limitations of ABC 6. Periodic review and follow-up action is necessary for successful implementation of the system. An aggregate of closely related tasks is called an 'activity'. Cost objects include products, services, customers, projects and contracts. 3. The other important objectives of ABC systems are summarized below: To identify value-added activities in transactions. This ensures aggregation or grouping of common activities and elimination of immaterial activities. In a homogeneous cost pool, all the costs will have the same cause-and-effect relationship with the cost allocation base. The main activities can be categorized into the following: Unit Level Activities - The cost of some activities (mainly primary activities) are strongly co-related to the number of units produced. There is also an urgent need to integrate the activity measurement and financial measurement. The following are examples of cost drivers: (a) the number of purchase orders drives cost of the purchasing activity, are important and their costs cannot be apportioned on volume basis. A single representative activity driver can be used to assign costs from the activity cost pools to cost objects. Such linking of total costs to cost objects is generally based on the activity driver rate. ABC system can change the method of evaluation of new process technologies, to reduce setup times, rationalization of plant layout in order to reduce or lower material handling cost, improve quality etc. (d) the number of sales invoices drives the costs of the sales, despatch and sales ledger activities. ABM involves: Identification of major activity areas Assigning costs to cost pool for each activity Spreading of support activities across the primary activities Determination of 'cost driver' for each activity that may be used as cost application base. ABC helps in performance evaluation, through the comparison of budgeted and actual performance. The focus of the management is taken care by providing information regarding cost of resources supplied and cost of resources used. Features of Cost System in World-class Company The cost system in a world-class company should enable: (a) Customer orientation of cost information. An activity may have multiple cost drivers associated with it. Information generated by ABC system can also encourage management to redesign the products. The next step in ABC system is to identify the factors which determine the costs of an activity. To validate the success of the quality drive with ABC. Simple methods of apportioning overheads on direct labour or machine hour basis are not justified. The technique of ABC involves identification of production path, identification of activities that go into making a product, selection of suitable drivers, creation of cost pools, calculating the overhead application rate and allocation of the costs based on the application rate. Implementation of ABC requires sincerity and continuity in efforts. 8. An activity is an event, task or unit of work with a specified purpose as for example, designing, set-up etc. Activity Based Budgeting Activity Based Budgeting (ABB) complements Activity Based Costing (ABC) by focusing on the cost activities necessary for production and sales. ABC requires segregation of activities upon the root level, specialization as well as involvement and commitment. ABC is a simple concept 'resources are consumed by activities' and 'activities are consumed by the product'. ABC systems create homogeneous cost pools linked to different activities. Classification of Manufacturing Costs Traditionally, manufacturing companies classified the manufacturing costs to be allocated to the products into (a) direct materials, (b) direct labour and (c) indirect manufacturing costs. Activity Based Information and Decision Making ABC may not be appropriate for all companies, particularly those where overheads are relatively small and which do not produce a wide range of products, would be included in this cost pool. Non-volume related activities like material handling, set-up etc. Accurate information on product costs enables better decisions to be made on pricing, marketing, product design and product mix. The object, however is that the resource has to be justified in supporting one or more of the activities or the sustaining function. Kishore. Costs are pooled or collected on the basis of activity that drives the costs regardless of conventional departmental boundaries. To provide high quality information about activities, customers, non-manufacturing activities. Cost-plus pricing is widely used in many jobbing and batch production firms. ABC system will report on the resource spending vis-a-vis resource consumption, and reduced demand in organizational resources lead to increase in profits. Traditional cost accounting focused on product costing by tracing direct costs to the product and indirect costs are allocated through cost centres. The new global competitive environment has caused to redesign the traditional manufacturing systems into world-class company by adopting new ways of conducting business, new ways of measuring performance and striving for improvement in all aspects of a company's business. ABM utilizes cost information gathered through ABC. To facilitate continuous improvements, the ABB process is designed to highlight opportunities for Cost Reduction and for the elimination of wasteful activities. The cost object enables to identify the activities required to produce products etc. The indirect costs are indirectly assigned to the cost object via cost pools and cost drivers. But many of the benefits of ABC can still be obtained by implementing a partial system which focuses only on the most important activities. It is the sum of all the cost elements assigned to an activity. ABM is a discipline that focuses on the efficient and effective management of activities as the route to continuously improving the value received by customers and the profit received by providing this value. Trends can be monitored and comparison with other organizations can be made. The cost objects are linked to the objective of the organization. It is this feature which, admittedly, makes product costs more realistic when ABC is used. () Batch A B C D Output (units) 250 60 200 120 Direct material 1,650 750 2,100 900 Direct labour 9,200 1,520 6,880 2,400 Prime cost 10,850 2,270 8,980 3,300 Add: Overhead (Labour hrs. ABC analysis helps managers' focus their attention and energy on improving activities and the actions allow the insights from ABC to be translated into increased profits. 1. Staff costing should be oriented to create an awareness of the purpose of ABC. ABC has been defined as 'the collection of financial and operational performance information tracing the significant activities of the firm to product costs'. Cost estimation, ascertainment, allocation and apportioning, along with deciding on the cost groups and drivers can become difficult in the absence of adequate knowledge. ABB, thus, produces a qualitative expression of the expected cost of performing various activities. These include some general clerical costs and part of the manager's costs. Cost pools are similar to cost centres in traditional cost systems. Two major cost drivers have been identified: the number of suppliers and the number of purchase orders placed. Centralization of cost control activities and adoption of cost cutting programs. Steps in ABC System The activity based cost system is summarized in the following steps: Step 1: Process Specification This involves identification of different stages of the production process, the commitment of resources to each processing times and bottlenecks. It then assigns cost to 'Cost objects', such as products and customers, based on their use of activities. Design of products that unnecessarily raise costs. The analysis of break-even point, margin of safety etc. ABB determines the cost of performing certain activities, in contrast to traditional budgeting, which budgets cash for functional or spending categories. Acquisition of wrong type of equipment. For small organizations, traditional system is more economical and simple. To recognize the opportunities for profitably shifting the focus toward more profitable products, services and customers. Traditional Cost System 2. Illustration 1 The following details have been recorded for 4 batches made in a period Batch A B C D Output in units 250 60 200 120 Prime cost () 1,650 750 2,100 900 Direct labour () 9,200 1,520 6,880 2,400 Labour hours per batch 1,150 190 860 300 The total production overhead for the period has been analyzed as follows: () Machine related costs 14,400 Materials handling 120 Direct material 1,650 750 2,100 900 Direct labour 9,200 1,520 6,880 2,400 Prime cost 10,850 2,270 8,980 3,300 Add: Overhead (Labour hrs. ABC analysis helps managers' focus their attention and energy on improving activities and the actions allow the insights from ABC to be translated into increased profits. 1. Staff costing should be oriented to create an awareness of the purpose of ABC. ABC has been defined as 'the collection of financial and operational performance information tracing the significant activities of the firm to product costs'. 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Design of products that unnecessarily raise costs. The analysis of break-even point, margin of safety etc. ABB determines the cost of performing certain activities, in contrast to traditional budgeting, which budgets cash for functional or spending categories. Acquisition of wrong type of equipment. For small organizations, traditional system is more economical and simple. To recognize the opportunities for profitably shifting the focus toward more profitable products, services and customers. Traditional Cost System 2. Illustration 1 The following details have been recorded for 4 batches made in a period Batch A B C D Output in units 250 60 200 120 Prime cost () 1,650 750 2,270 8,980 3,300 Add: Overheads: Machine hrs. These activities are known as facility level activities. Activities are categorized into primary activities and support activities. For example, painting a car in a company manufacturing cars or a computer manufacturing company making computers with preloaded software. ABC increases the efficiency of cost-control system. Estimate for each resource the quantity that must be supplied to meet the demand. ABM is being used for a variety of business applications such as: Activity Based Budgeting Benchmarking Cost Reduction Performance Management etc. An activity may have multiple cost drivers associated with it'. Cost driver is a factor that determines the work load and effort required of an activity and the resources needed. To ensure accurate product costing for decision-making process. Step 2: Identify Main Activities The next step in ABC system is to identify the main activities in the organization. The activity is aggregated of closely related task, which are associated with one another to accomplish a goal (objective). To identify the opportunities for improvement and reduction of costs. Activity Based Budgeting 8. It involves the tracing of cost of activities to products according to a product's demand for each activity. @ 8.54 (520) 4.441 (255) 2,178 (610) 5,209 (325) 2,775 Movements @ 13.74 (180) 2,473 (70) 962 (205) 2,817 (40) 550 Requisitions @ 63.46 (40) 2,538 (21) 1,333 (43) 2,729 (26) 1,650 Inspections @ 124.47 (18) 2,240 (8) 996 (13) 1,618 (8) 996 Setups @ 144.19 (12) 1,730 (7) 1,009 (16) 2,307 (8) 1,153 Eng. If it is accepted that the ABC costs are the more realistic then serious errors in pricing may occur if by traditional costs were used as the basis. Often it is difficult to attribute costs to single activities. It is often difficult to define products where they are of intangible nature. In order to correctly associate costs with products and services, ABC assigns cost to activities based on their resources. Batch C and so on costs are broadly the same but the costs of Batch B and D are much higher using ABC, whereas Batch A is lower. Cost drivers are used to trace costs to products by using a measure of resources consumed by each activity. Examples include: materials handling, store keeping, purchasing, inspection, despatch, assembly, setup, maintenance and so on. Such decisions have implications over 3-5 years and over this period many fixed costs become variable. ABC system can change the method of evaluation of new process technologies, to reduce set-up times, rationalization of plant layout in order to reduce or lower material handling cost, improve quality etc. These activities are known as unit level activities. Using these volumes and cost analysis, cost driver units and resource item costs have been budgeted for the department after discussion with the Departmental manager. Many service organizations have not previously had a costing system and much of the information required to set-up a ABC system will be non-existent. (c) the number of items in stock drives the costs of warehousing. In case of companies manufacturing and selling multiple products usually make decisions on pricing, product mix, process technology etc., based on distorted cost information due to difficulties in traditional costing system in collection, classification, allocation and recovery of overheads to individual products. ABB involves the following stages: Estimate the production and sales volume by individual products and customers. ABC system will report on the resource spending. Intense global competition calls for correct costing of products to avoid errors in decision making. For each activity cost pool, ABC systems seek a cost allocation base that has a cause-and-effect relationship with costs in the cost pool. ABC is the method of cost attribution to cost units on the basis of benefits received from indirect activities i.e., ordering, setting-up, assuring quality etc. Direct materials and direct labour were the dominant factors of production then. The activity cost pool is the total cost assigned to an activity. Step 7: Staff Training The cooperation of the work force is critical to the successful implementation of ABC. ABC is an attempt to ascertain more accurate product cost by redesigning the allocative system of support overheads like inspection, despatch, production planning, setup, tooling and similar costs. (b) ABB highlights the cost of activities and thus encourages new thinking. In other words, it is an activity that, if eliminated, will reduce the actual utility or usefulness which customers obtain from using the product or service. Definition and Meaning of Activity Based Costing (ABC) Professors Kaplan and

Cooper of Harvard University has pioneered the ABC concept. Step 5: Selection of Activity Cost Drivers CIMA official terminology defines a Cost Driver as 'any factor which causes a change in the cost of an activity e.g. the quality of parts received by an activity is a determining factor in the work required by that activity and therefore affects the resources required. ABB requires the identification of the activities of the organization, establishing the factors which cause costs, the cost drivers, and then collecting the costs of the activities in cost pools. The change in the classification of manufacturing costs as above has lead to the development of ABC. ABC system aims at refining the costing system used in automated plants in the following manner: ABC systems trace more costs as direct costs. These activities are known as product level activities. Today companies produce a wide range of products. In order to overcome the inadequacies of traditional methods of absorption of indirect costs and short-term biasing of marginal costing, ABC has been researched. In other words, it is an activity that, if eliminated, will not reduce the actual or perceived value that customers obtain by using the product or service. This proved adequate when the overhead costs of indirect activities was a small percentage compared to direct labour consumption in actual making of products. ABC provides analytical information for the purpose of strategic decision-making. Steps in ABC System 4. Limitations of ABC Some costs like production-sustaining costs are highly difficult to trace even in ABC. Reasons for emergence of Activity Based Costing System Some of the reasons for emergence of 'Activity Based Costing' are: Traditional product costing systems were designed when most companies manufactured a narrow range of products. The cost drivers are then used as an absorption base. Methodology in allocation of overhead is different in ABC system. ABB, sometimes termed 'activity cost management', is a planning and control system which seeks to support the objective of continuous improvement. Step 6: Tracing of Costs with Cost Objects Cost object is the final point to which costs are traced. Accurate product costing will help the management to compare the profits that various customers, product lines, brands or regions generate and to decide on pricing strategy, dropping unprofitable products, lines etc. Cost Pools and its Cost Drivers 5. This will provide a list of transactions, which may, or may not, be defined as 'activities' at a subsequent stage. If the firm in the example uses cost-plus pricing then the quoted selling prices will differ considerably depending on whether the traditional or ABC method was used to calculate costs. Non-value added activities on the other hand do not contribute to customer-perceived value. Indirect Cost Pools - Increase the number of indirect cost pools so that each of these pools is more homogeneous. (b) Reveal the profitability of customers and products. The identification of non-value adding activities in the production process will help in focusing the attention for elimination. Through various analysis, ABM manages activities rather than resources. On the basis of information provided by ABC, effective measures can be adopted for cost cutting. Estimate the demand for the organizational activities. Cost objects can therefore be difficult to specify. ABC is also useful in daily operation and controlling over the activities. It may be impossible to establish appropriate cost drivers. Traditional methods can be used for to produce monthly profit statements, leaving ABC to support strategic decision making, profitability analysis and the control of manufacturing costs. This enables resources and overhead costs to be more accurately assigned to products and services that consume them when compared to traditional methods where either labour or machine hours are considered as absorption basis over cost centres.

We adopted activity-based costing methodology, to trace all resources and related costs associated with designing and implementing an intervention. We identify and evaluate costs across activities and different cost categories to give a comprehensive cost assessment and overcome limitations of previous analyses. Types of employee monitoring. Employee monitoring varies greatly depending on the software and the industry you're in. Different work monitoring tools offer a range of capabilities and data. These days, most remote employees are familiar with the idea of work being tracked. However, many are opposed to features that go beyond knowing that work is getting done, and cross ... The Mini-Mental State Examination (MMSE) was first published in 1975 by M. F. Folstein et al. as an appendix to the Mini-mental state: A practical method for grading the cognitive state of patients for the clinician study. The MMSE was designed as a screening test for the purpose of evaluating cognitive impairment in older adults. 09.10.2021 · Finding a solution of complete HR recruitment tracker? We have complete HR system based of employee performance. Watch video and complete template working step by step before purchasing that template. Recruitment Tracker Excel Template (A to Z Solution) Employee performance system based of project solution Employee Training Recruitment ... Fill in the order form and provide all details of your assignment. Proceed with the payment. Choose the payment system that suits you most. Receive the final file. Once your paper is ready, we will email it to you. Our Services. No need to work on your paper at night. Sleep tight, we will cover your back. Several main functions have been used: The S-Curve or Sigmoid function is the idealized general form of all learning curves, with slowly accumulating small steps at first followed by larger steps and then successively smaller ones later, as the learning activity reaches its limit. That idealizes the normal progression from discovery of something to learn about followed to the limit of ...

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