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Cost driver definition pdf To carry out a analysis, ABC is a necessary tool. In activity based costing ABC an activity cost driver is something that drives the cost of a particular activity. It is used to assign cost of a resource to activity or cost pool. Показатель деятельности, такой как, например, человек часы, машин часов, использованное компьютерное время, часы полетов, километры пробега или контракты, являющийся причинным фактором отнесения затрат на объект. Activity Based Costing is based on the belief that activities cause costs and therefore a link cost driver definition pdf be established between activities and product. By using this site, you agree to the and. Therefore we could assume that the cost drivers determine the cost behavior within the activities, reflecting the links that these have with other activities and relationships that affect them. In marketing, cost drivers are Number of advertisements, Number of sales personnel etc. In traditional costing the cost driver to allocate indirect cost to cost objects was volume of output. John Shank and Vijay Govindarajan list cost drivers into two categories: Structural cost drivers that are derived from the business strategic choices about its underlying economic structure such as scale and scope of operations, complexity of products, use of technology, etc. Resource cost Driver is measure of quantity of resources consumed by an activity. With the change in business structures, technology and thereby cost structures it was found that the volume of output was not the only cost driver. As the driver drew back his whip to urge them onward, Sovay drew her pistols and walked her horse forward. In activity based costing ABC an activity cost driver is something that drives the cost of a particular activity. It is used to assign activity costs to cost objects. In traditional costing the cost driver to allocate indirect cost to cost objects was volume of output. In marketing, cost drivers are Number of advertisements, Number of sales personnel etc. Therefore we could assume that the cost drivers determine the cost behavior within the activities, reflecting the links that these have with other activities and relationships that affect them. Activity Based Costing is based on the belief that activities cause costs and therefore a link should be established between activities and product. To carry out a analysis, ABC is a necessary tool. As the driver drew back his whip to urge them onward, Sovay drew her pistols and walked her horse forward. Cost driver definition pdf In activity based costing ABC an activity cost driver is something that drives the cost of a particular activity. By using this site, you agree to the and. The ABC approach relates to the activities that drive them to be incurred. To carry out ABC, it is necessary that cost drivers are established for different cost pools. To carry out ABC, it is necessary that cost drivers are established for different cost pools. Therefore we could assume that the cost drivers determine the cost behavior within the activities, reflecting the links that these have with other activities and relationships that affect them. It is used to assign activity costs to cost objects.