

The Design and Implementation of Activity-Based Costing Systems: A Case Study on Building a Prototype system

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ABSTRACT

High cost quality information can reduce errors in planning strategy and provide exact and excellent criteria for executing the strategy. The Activity-Based Costing system analyzes all of the processes during operating activities to find out real results and to offer the correct cost information. This essay discusses the design and implementation of the cost management information system which is based on Activity-Based Costing, to study these topics as follows: 1. The Activity-Based Costing system introduction and application. 2. These methods which are invented by Accounting scholars, Cooper, Kaplan and Turney. 3. Based on the Activity-Based Costing analysis and design, how to design and establish a miniature system. It's very important the Activity-Based Costing system to support the application of strategy. But it is not enough if it's just dependent on cost information. This essay discusses the concept of how to improve the system design, and results in two viewpoints as follows: 1. Progress all processes of activity. 2. The attributes of activities and the design of a cost driver. A consummate Activity-Based Costing system provides the correct cost information and supports the application of strategy. This research mentions the steps for setting-up the system and improvements for being the reference for the development of Activity-Based Costing

Keywords : 作業基礎成本制 ; 企業流程分析 ; 作業分析 ; 策略成本管理 ; 成本管理資訊系統

Table of Contents

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REFERENCES

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