

A Study on Using Activity-Based Costing Method to Estimate Bicycle Part Cost

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ABSTRACT

With liberalization and internationalization of the economy, most industries must confront the intense competition resulting from globalization. How to manage an enterprise efficiently, cut down the operation budget, enhance the market competitiveness, has been of the main concern to all operating teams. Therefore, administrators need to be able to manage the costs of the products, and to understand the production cost of every product, so as to create a situation that satisfies the customers and helps the company operate with sustainability and gain profits.

The study chose a carbon fiber bicycle part manufacturing company as the subject, probing into the faults for adopting the current traditional costing system. The researcher made a comparison between the activity-based costing system and the current costing system by devising a suitable costing system for the case company employing the theory of activity-based costing system. Suggestions based on the results obtained were provided for other industries' management and administration as a reference.

Analysis of the data indicated that The underestimate or overestimate of the product cost relates to the amount of material cost and the complexity of production operation procedure, and it cannot provide with information of the cost timely and objectively. Hence the activity-based costing system is suitable for the case company, and doing this will eliminate operations that do not have additional value, and stipulate reasonable prices.

The process and method for conducting this research study can be used as a reference for small and medium-sized enterprises when implementing the activity-based costing system.

Keywords : carbon fiber、 activity-based costing system、 traditional costing system

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