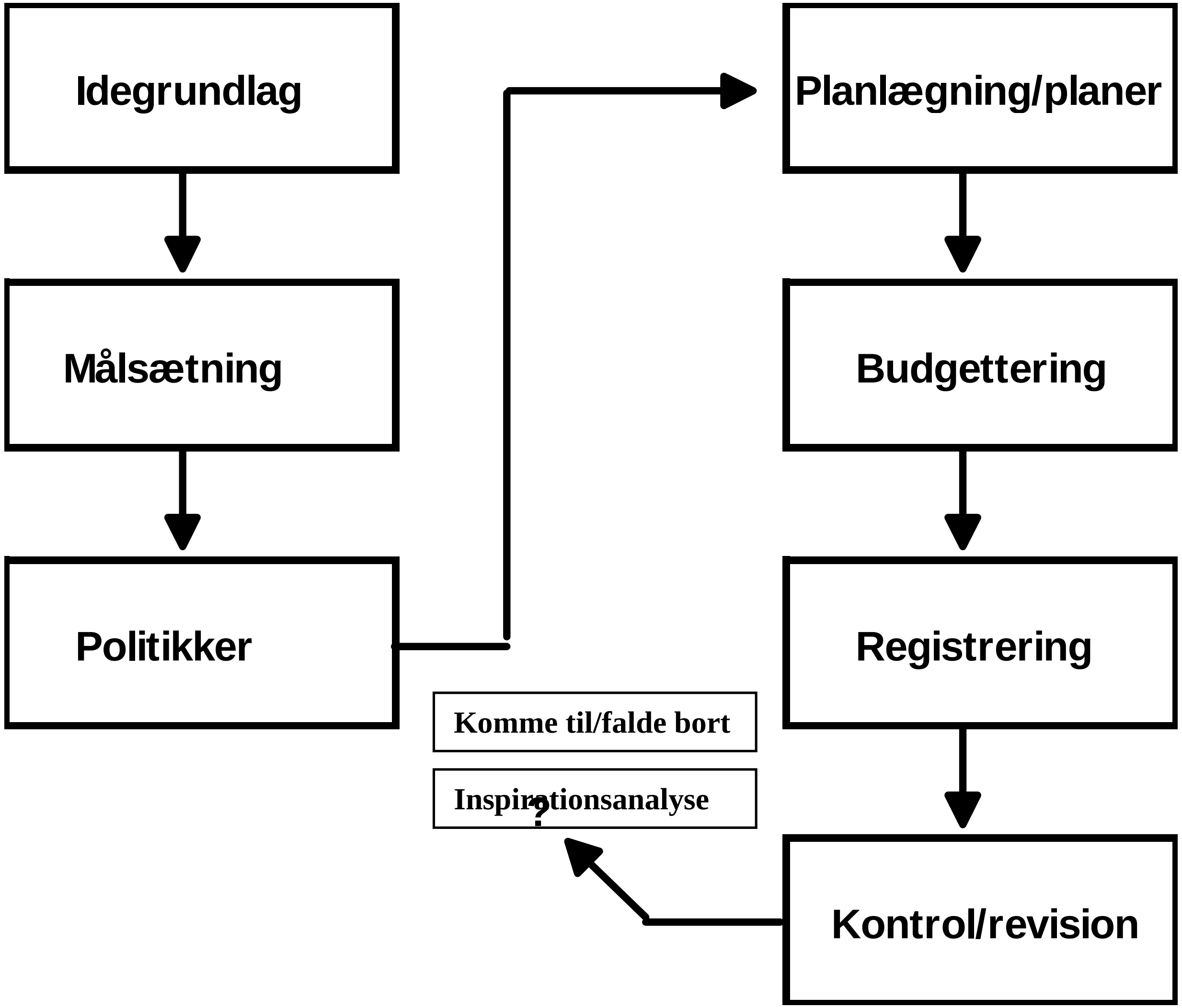
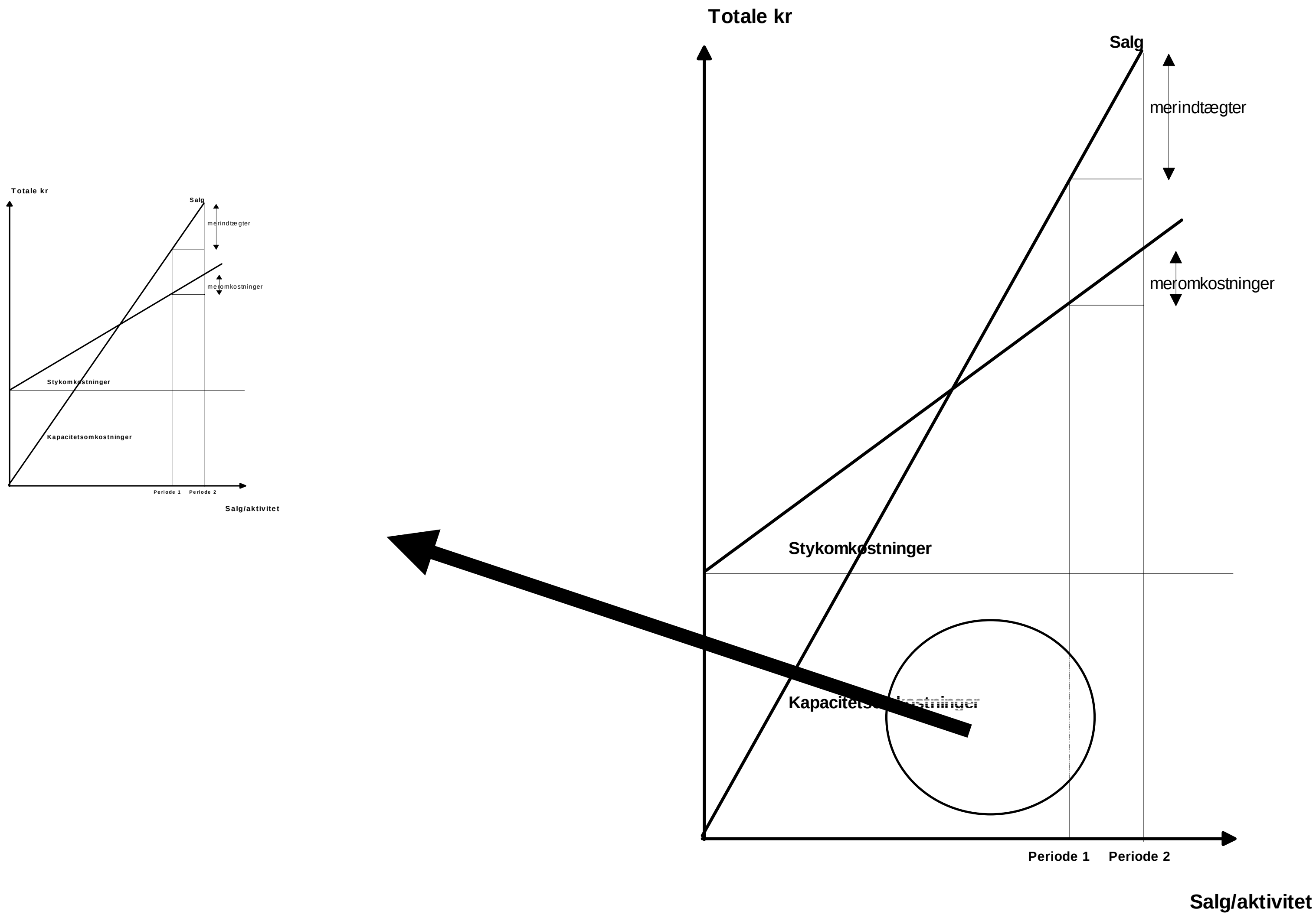
ABC costing

ABM Management

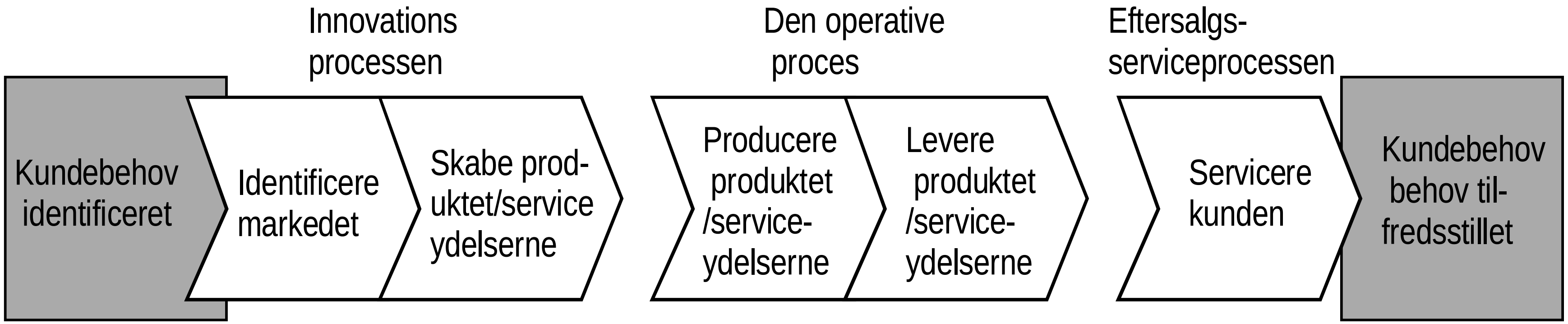
Virksomhedsstyring – opgave ABC costing



Salgsaktivitet og andre aktiviter – Kap.omk



Værdi kæden


Innovations processen
Den operative proces
Eftersalgs-serviceprocessen
Kundebehov identificeret
Identificere markedet
Skabe prod-uktet/service ydelserne
Producere produktet /service-ydelserne
Levere produktet /service-ydelserne
Servicere kunden
Kundebehov behov til-fredsstillet

ABC costing

processen

EXHIBIT 6-12
Comparison of the Structure of Two Product Costing Systems

Conventional Two-Stage Allocation System	Activity-Based Costing System
Stage 1 *Step 1:* Trace all support costs to production and service departments cost pools *Step 2:* Allocate service departments costs to production departments	**Stage 1** Trace all support costs to activity cost pools associated with distinct activity cost drivers
Stage 2 Assign costs to jobs or products based on production departments' cost driver rates (computed as ratios of support costs accumulated in each production department to the corresponding level of a unit-related measure of production volume in the department)	**Stage 2** Assign costs to jobs/products based on activity cost driver rates (computed as ratios of support costs accumulated in each activity cost pool to the corresponding level of the activity cost driver)

Beregning pris pr enhed

EXHIBIT 6-13
Medequip
Activities, Cost Drivers, and Cost Driver Rates

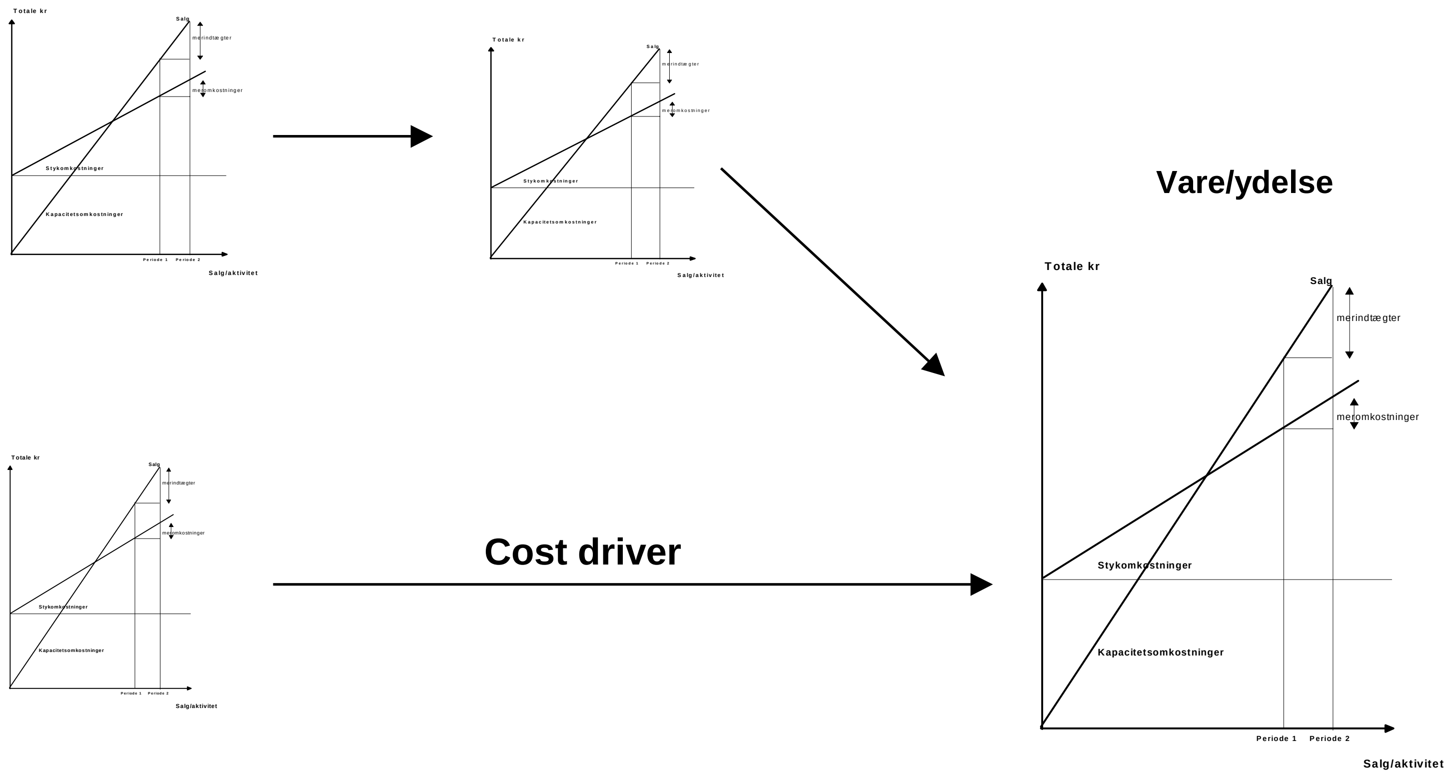
No.	Activity	Total Costs	Cost Drivers	Total Cost Driver Levels	Cost Driver Rates
1	Supervision: casting	$ 26,000	Casting setup hours	500	$52.00
2	Supervision: machining	39,600	Machining setup hours	600	66.00
3	Supervision: assembly	42,000	Assembly direct labor hours	6,000	7.00
4	Supervision: packing	23,600	Packing direct labor hours	6,000	3.93
5	Depreciation: casting	39,600	Casting machine hours	6,000	6.60
6	Depreciation: machining	92,000	Machining machine hours	22,000	4.18
7	Depreciation: assembly	9,000	Assembly machine hours	9,000	1.00
8	Depreciation: packing	6,000	Packing machine hours	3,000	2.00
9	Machine maintenance	160,000	Total machine hours	40,000	4.00
10	Machine setup	300,000	Total setup hours	300	1,000.00
11	Production scheduling	120,000	Number of batches	500	240.00
12	Production engineering	180,000	Engineering change orders	200	900.00
13	General and administrative	90,000	Total machine hours	40,000	2.25
	Total	$1,127,800			

Pr job/ordre

Medequip
Activity-Based Costs for Two Representative Jobs

	JOB J189-4		JOB J273-2	
Item	Costs	Calculation Details	Costs	Calculation Details
Direct material costs	$4,737.80	*see Exhibit 6-9*	$2,466.80	*See Exhibit 6-10*
Direct labor costs	3,157.20	*see Exhibit 6-9*	1,259.20	*See Exhibit 6-10*
Support costs:				
Supervision				
1. Casting	52.00	1.0 × $52.00	52.00	1.0 × $52.00
2. Machining	79.20	1.2 × $66.00	79.20	1.2 × $66.00
3. Assembly	280.00	40.0 × $7.00	112.00	16.0 × $7.00
4. Packing	157.20	40.0 × $3.93	62.88	16.0 × $3.93
Depreciation				
5. Casting	264.00	40.0 × $6.60	105.60	16.0 × $6.60
6. Machining	585.20	140.0 × $4.18	234.08	56.0 × $4.18
7. Assembly	60.00	60.0 × $1.00	24.00	24.0 × $1.00
8. Packing	40.00	20.0 × $2.00	36.00	18.0 × $2.00
9. Machine maintenance	1,040.00	260.0 × $4.00	456.00	114.0 × $4.00
10. Machine setup	2,200.00	2.2 × $1,000.00	2,200.00	2.2 × $1,000.00
11. Production scheduling	240.00	1.0 × $240.00	240.00	1.0 × $240.00
12. Production engineering	360.00	0.4 × $900.00	270.00	0.3 × $900.00
13. General and administrative	585.00	260 × $2.25	256.50	114.0 × $2.25
Total support costs	$5,942.60		$4,128.26	
Total manufacturing costs	$13,837.60		$7,854.26	
Number of units	12	*See Exhibit 6-9*	5	*See Exhibit 6-10*
Cost per unit	$1,153.13	$13,837.60 ÷ 12	$1,570.85	$7,854.26 ÷ 5

Cost pools


Totale kr
Salg
merindtægter
meromkostninger
Stykomkostninger
Kapacitetsomkostninger
Periode 1
Periode 2
Salg/aktivitet
Vare/ydelse
Cost driver

Budget - beregning driver

ABC Activity Bases Costing

Inspektion Budget	
Direkte løn	320000
Kapomk.	250000
sum	570000
Driver direkte hele lønkr	
	1,78125
heraf :	
Dir løn	1
rest overheads	0,78125

Afregning

Budget Maskinomkostninger	
Kapomk.	800000
Driver maskintimer	
kr pr time	0,898876

Afregning

Budget

		SBU - A	SBU -B
	Antal	250.000	140.000
	Dir.løn	1.250.000	1.120.000
	Dir.Matr.	5.000.000	1.960.000
	Overheads :		
570.000	Inspektion direkte	250.000	70.000
	Inspektion rest	195.313	54.688
800.000	Maskinoverheads	674.157	125.843
	total omk	7.369.470	3.330.530
	Salg	12.500.000	8.400.000
	Resultat	5.130.530	5.069.470

stykliste pr stk - direkte løn		
A	B	
5	8	dir løn kr pr stk
20	14	dir matr kr pr stk
1	0,5	dir.løn kr pr stk
3	1	Maskintimer timer/stk
50	60	Salgspris stk

tal overføres

Inspirationsanalyse på budget

	total	SBU A	SBU B
Salg	20.900.000	12.500.000	8.400.000
dir løn	2.370.000	1.250.000	1.120.000
dir matr	6.960.000	5.000.000	1.960.000
dir løn inspektion	320.000	250.000	70.000
kapomk :			
inspektion	250.000	195.313	54.688
maskinomk	800.000	674.157	125.843
bidrag	10.200.000	5.130.530	5.069.470

Resultat og inspirationsanalyse giver samme bidrag

Situation 2

ABC Activity Bases Costing

Salg **150.000 stk A** **65.000 stk B**

Inspektion Budget	
Direkte løn	182500
Kapomk.	250000
sum	432500

Afregning

Driver direkte hele lønkr

	1,78125
heraf :	
Dir løn	1
rest overheads	0,78125

Budget Maskinomkostninger	
Kapomk.	800000
Driver maskintimer	
kr pr time	0,898876

Afregning

Resultat

		SBU - A	SBU -B	
	Antal	150.000	65.000	
	Dir.løn	750.000	520.000	
	Dir.Matr.	3.000.000	910.000	
	Overheads :			
325.078	Inspektion direkte	150.000	32.500	
	Inspektion rest	117.188	25.391	
462.921	Maskinoverheads	404.494	58.427	
	total omk	4.421.682	1.546.318	
	Salg	7.500.000	3.900.000	
	Resultat	3.078.318	2.353.682	5.432.001

stykliste pr stk - direkte løn		
A	B	
5	8	dir løn kr pr stk
20	14	dir matr kr pr stk
1	0,5	dir.løn kr pr stk
3	1	Maskintimer timer/stk
50	60	Salgspris stk

Underdækning

444.501

Inspirationsanalyse

	total	SBU A	SBU B	
Salg	11.400.000	7.500.000	3.900.000	
dir løn	1.270.000	750.000	520.000	
dir matr	3.910.000	3.000.000	910.000	
dir løn inspektion	182.500	150.000	32.500	
kapomk :				
inspektion	250.000	205.479	44.521	
maskinomk	800.000	699.029	100.971	
bidrag	4.987.500	2.695.491	2.292.009	4.987.500

Situation 1

ABC Activity Bases Costing

Salg	400.000 stk A	280.000 stk B

Inspektion Budget	
Direkte løn	540000
Kapomk.	250000
sum	790000

Afregning

Driver direkte hele lønkr	
	1,78125
heraf :	
Dir løn	1
rest overheads	0,78125

Budget Maskinomkostninger	
Kapomk.	800000
Driver maskintimer	
kr pr time	0,898876

Afregning

Resultat

		SBU - A	SBU -B	
	Antal	400.000	280.000	
	Dir.løn	2.000.000	2.240.000	
	Dir.Matr.	8.000.000	3.920.000	
	Overheads :			
961.875	Inspektion direkte	400.000	140.000	
	Inspektion rest	312.500	109.375	
1.330.337	Maskinoverheads	1.078.652	251.685	
	total omk	11.791.152	6.661.060	
	Salg	20.000.000	16.800.000	
	Resultat	8.208.848	10.138.940	18.347.788

stykliste pr stk - direkte løn		
A	B	
5	8	dir løn kr pr stk
20	14	dir matr kr pr stk
1	0,5	dir.løn kr pr stk
3	1	Maskintimer timer/stk
50	60	Salgspris stk

Inspirationsanalyse

	total	SBU A	SBU B	
Salg	36.800.000	20.000.000	16.800.000	
dir løn	4.240.000	2.000.000	2.240.000	
dir matr	11.920.000	8.000.000	3.920.000	
dir løn inspektion	540.000	400.000	140.000	
kapomk :				
inspektion	250.000	185.185	64.815	
maskinomk	800.000	648.649	151.351	
bidrag	19.050.000	8.766.166	10.283.834	19.050.000

Overdækning

-702.212

.

Inspirationsanalyse/lønsomhedsanalyse

Segment	V_1	V_2	V_3	V_4	V_5	V_6	V_7	V_8	I alt
Salgspris Stykomkostninger	P_1 VO_1	P_2 VO_2	P_3 VO_3	P_4 VO_4	P_5 VO_5	P_6 VO_6	P_7 VO_7	P_8 VO_8	
Dækningsbidrag	DB_1	DB_2	DB_3	DB_4	DB_5	DB_6	DB_7	DB_8	
Varegrupper	VG_1				VG_2				
Salgsindtægt Stykomkostninger	VG S_1 VG VO_1				VG S_2 VG VO_2				
Dækningsbidrag Særbestemte kapacitetsomkostninger	VG DB_1 VG SÆR KO_1				VG DB_2 VG SÆR KO_1				
Varegruppebidrag 1 Sambestemt, direkte kapacitetsomkostninger	VG $B1_1$ VG SAM DKO_1				VG $B1_2$ VG SAM DKO_2				
Varegruppebidrag 2 Sambestemte, indirekte kapacitetsomkostninger	VG $B2_1$				VG $B2_2$				
Resultat									RES

Segment :

”Varer”

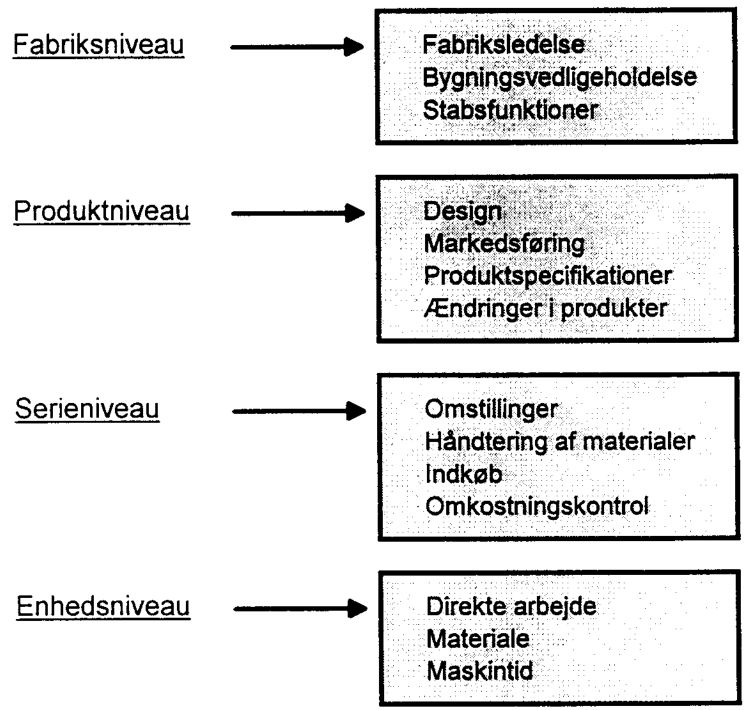
SBU

Ordre

m.m

Udvikling ABC

- Udviklet i 1987-88 af Kaplan
- I 1995 kom følgende til :



Faldgruber i ABC costing

- ABC er en inspirationsanalyse og
ikke en måde at prisfastsætte omk.

Kapacitetsomkostninger omfordeles til
stykomkostninger !!!!!!!!

Det er det gammel kendte fordelingsprincip –
kap.omk gøres til stykomk.

Brugt på den rigtige måde er det en god
inspirationskilde.

ABM - management

ABM er de holdninger og ledelsesbeslutninger der skal til for at ABC kan gennemføres i organisationen.