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Development of real-time product cost measurement: A case study in a medium-sized manufacturing company

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Abstract

Data availability and the need for updating are important considerations when designing product costing systems. This paper describes the development of a costing system in a medium sized company to better understand these issues. The company wanted to be able to assess profitability of products on a more comprehensive basis than the contribution margins of products, which included merely the direct material costs. The resulting system uses practical capacity to compute rates and is based on a hybrid of machining and labor times. The most innovative aspect is the use of real-time data on machine times in manufacturing, in the context of a large number and frequently changing products. The study also helps to better understand the limitations of time-driven activity-based costing (TDABC), and it highlights the role of “data discovery” for the design of costing systems.

Keywords: Product costing systems, Case study, Manufacturing, Medium-sized company, Time-driven activity-based costing (TDABC)

1 Introduction

Rising international competition has led many companies to focus on customized and specialized products. In Germany, many small- and medium-sized companies have found market niches, where they convince with expertise about their products and highly specialized production processes . However, those production and support processes increase overhead costs. To remain profitable “data is needed quickly to manage value streams, constantly identify waste, make each employee accountable for cost reductions at his or her own level of

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