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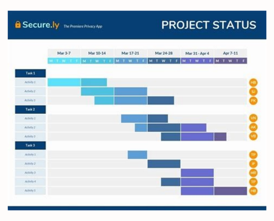
Activity based costing vs traditional costing pdf worksheet



[Company Name]
Profit and Loss (P&L) Statement
[USD $ millions]
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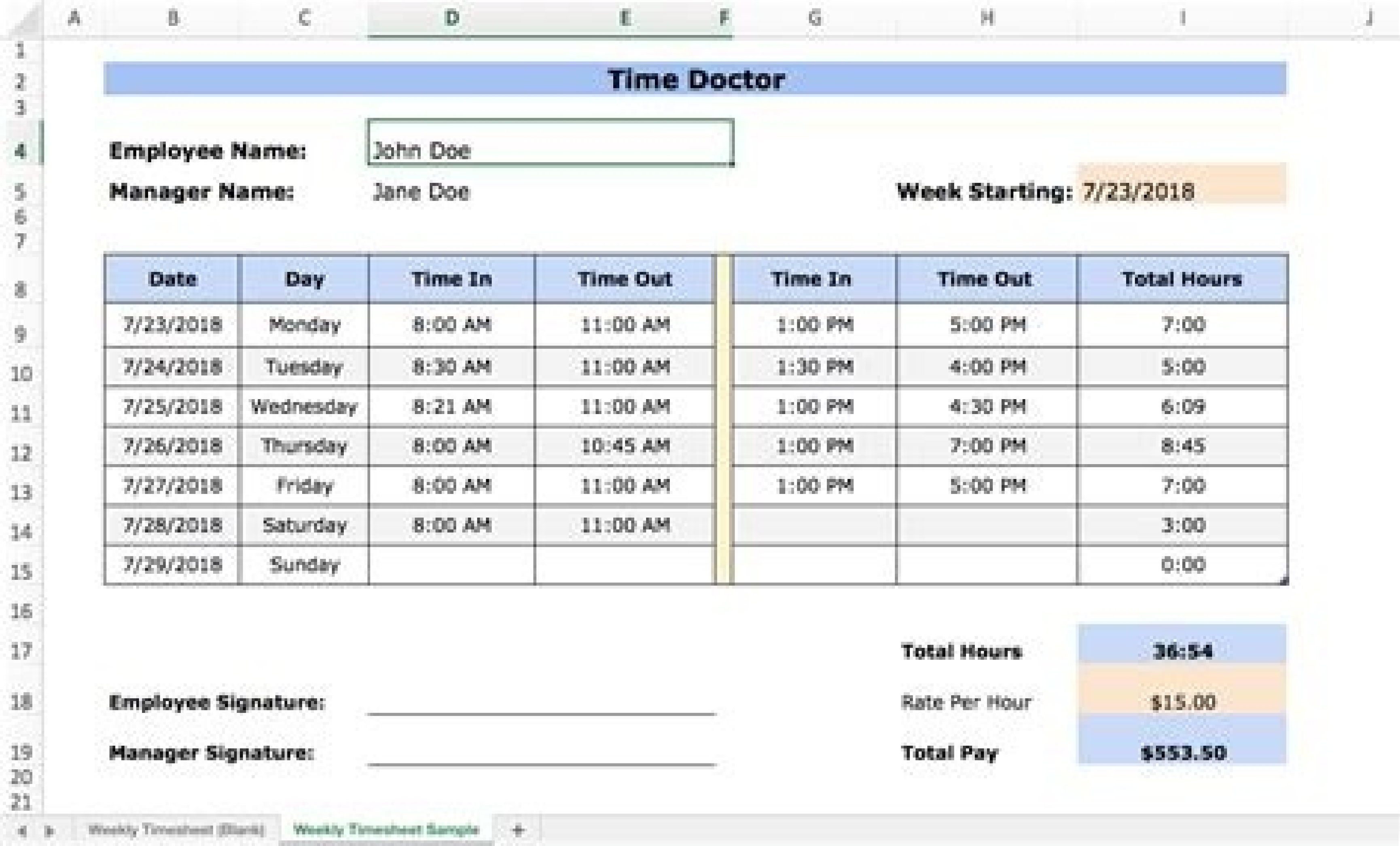
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Full Year
	2018												
Revenue stream 1	587.0	596.3	605.8	615.4	625.2	635.1	645.2	655.4	665.8	676.4	687.1	698.0	7,692.6
Revenue stream 2	145.6	147.9	150.2	152.6	155.0	157.5	160.0	162.5	165.1	167.7	170.4	173.1	1,907.8
Returns, Refunds, Discounts	(21.0)	(21.3)	(21.7)	(22.0)	(22.4)	(22.7)	(23.1)	(23.5)	(23.8)	(24.2)	(24.6)	(25.0)	(275.3)
Total Net Revenue	**711.6**	**722.9**	**734.3**	**746.0**	**757.8**	**769.9**	**782.1**	**794.5**	**807.1**	**819.9**	**832.9**	**846.1**	**9,325.0**
Cost of Goods Sold	269.6	273.9	278.2	282.7	287.1	291.7	296.3	301.0	305.8	310.7	315.6	320.6	3,533.2
Gross Profit	**442.0**	**449.0**	**456.1**	**463.3**	**470.7**	**478.2**	**485.7**	**493.5**	**501.3**	**509.2**	**517.3**	**525.5**	**5,791.8**
Expenses													
Advertising & Promotion	18.7	19.1	19.5	19.8	20.2	20.6	21.0	21.5	21.9	22.3	22.8	23.2	250.6
Depreciation & Amortization	108.7	110.9	113.1	115.3	117.6	119.9	122.3	124.8	127.2	129.8	132.3	135.0	1,456.8
Insurance	1.1	1.1	1.1	1.2	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.4	14.7
Maintenance	5.7	5.8	5.9	6.0	6.2	6.3	6.4	6.5	6.7	6.8	6.9	7.1	76.4
Office Supplies	2.8	2.9	2.9	3.0	3.0	3.1	3.2	3.2	3.3	3.3	3.4	3.5	37.5
Rent	5.8	5.9	6.0	6.2	6.3	6.4	6.5	6.7	6.8	6.9	7.1	7.2	77.7
Salaries, Benefits & Wages	251.2	256.2	261.3	266.5	271.8	277.2	282.7	288.3	294.0	299.9	305.8	311.9	3,366.7
Telecommunication	1.5	1.5	1.6	1.6	1.6	1.7	1.7	1.7	1.8	1.8	1.8	1.9	20.1
Travel	2.3	2.3	2.4	2.4	2.5	2.5	2.6	2.6	2.7	2.7	2.8	2.9	30.8
Utilities	1.4	1.4	1.5	1.5	1.5	1.5	1.6	1.6	1.6	1.7	1.7	1.7	18.8
Other Expense 1	3.8	3.9	4.0	4.0	4.1	4.2	4.3	4.4	4.4	4.5	4.6	4.7	50.9
Other Expense 2	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	403.0	411.0	419.2	427.5	436.0	444.7	453.5	462.5	471.7	481.1	490.6	500.4	5,401.1
Earnings Before Interest & Taxes	**39.0**	**38.0**	**36.9**	**35.8**	**34.7**	**33.5**	**32.2**	**30.9**	**29.6**	**28.2**	**26.7**	**25.2**	**390.6**
Interest Expense	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	30.0
Earnings Before Taxes	**36.5**	**35.5**	**34.4**	**33.3**	**32.2**	**31.0**	**29.7**	**28.4**	**27.1**	**25.7**	**24.2**	**22.7**	**360.6**
Income Taxes	10.9	10.6	10.3	10.0	9.7	9.3	8.9	8.5	8.1	7.7	7.3	6.8	108.2
Net Earnings	**25.5**	**24.8**	**24.1**	**23.3**	**22.5**	**21.7**	**20.8**	**19.9**	**19.0**	**18.0**	**16.9**	**15.9**	**252.4**



Time Doctor

Employee Name: John Doe
Manager Name: Jane Doe
Week Starting: 7/23/2018

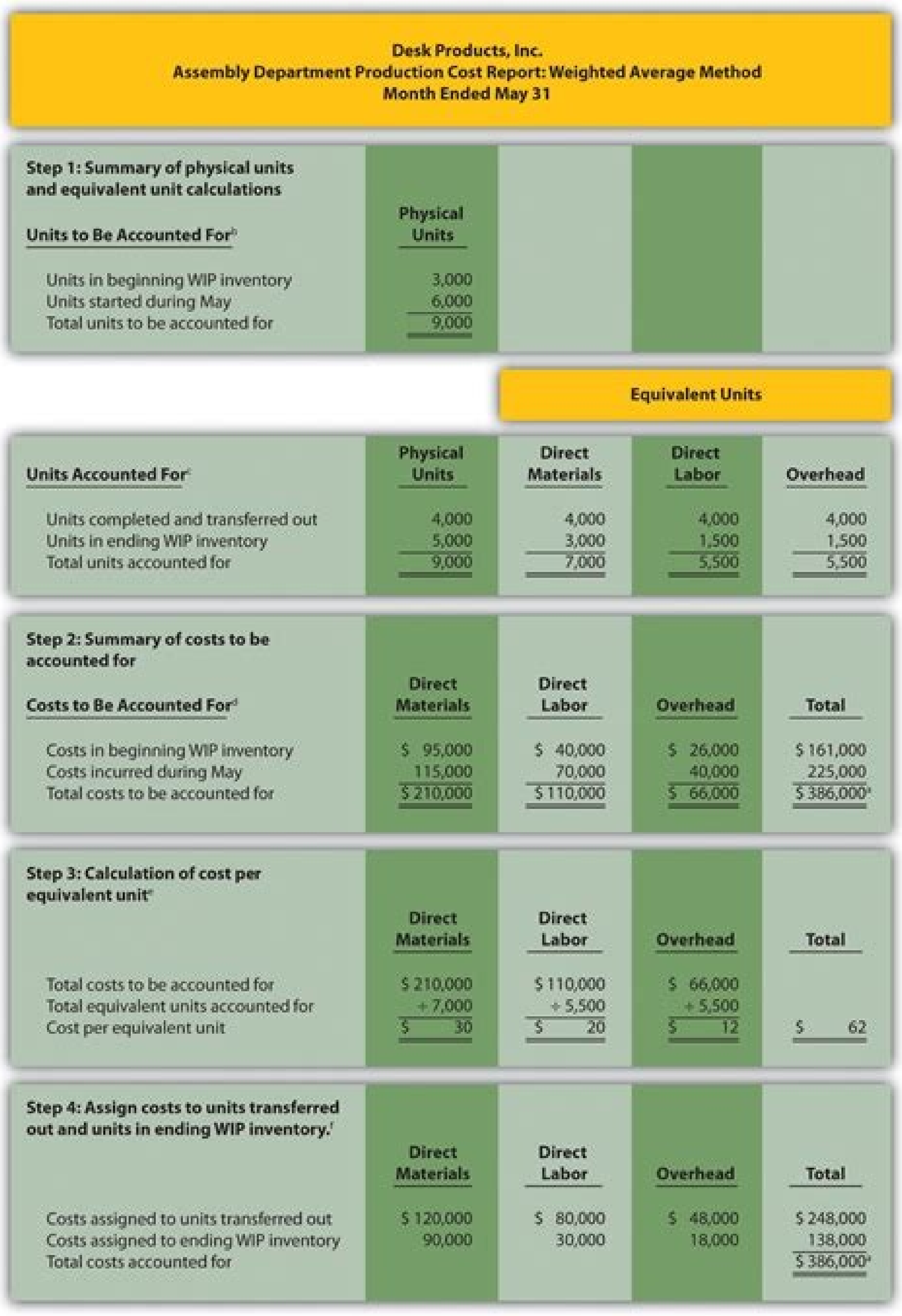
Date	Day	Time In	Time Out	Time In	Time Out	Total Hours
7/23/2018	Monday	8:00 AM	11:00 AM	1:00 PM	5:00 PM	7:00
7/24/2018	Tuesday	8:30 AM	11:00 AM	1:30 PM	4:00 PM	5:00
7/25/2018	Wednesday	8:21 AM	11:00 AM	1:00 PM	4:30 PM	6:09
7/26/2018	Thursday	8:00 AM	10:45 AM	1:00 PM	7:00 PM	8:45
7/27/2018	Friday	8:00 AM	11:00 AM	1:00 PM	5:00 PM	7:00
7/28/2018	Saturday	8:00 AM	11:00 AM			3:00
7/29/2018	Sunday					0:00

Total Hours	**36:54**
Rate Per Hour	$15.00
Total Pay	**$553.50**

Employee Signature: ____________

Manager Signature: ____________

Weekly Timesheet (Blank) | Weekly Timesheet Sample



Desk Products, Inc.
Assembly Department Production Cost Report: Weighted Average Method
Month Ended May 31

Step 1: Summary of physical units and equivalent unit calculations	Physical Units			
Units to Be Accounted For				
Units in beginning WIP inventory	3,000			
Units started during May	6,000			
Total units to be accounted for	9,000			
		Equivalent Units		
Units Accounted For	**Physical Units**	**Direct Materials**	**Direct Labor**	**Overhead**
Units completed and transferred out	4,000	4,000	4,000	4,000
Units in ending WIP inventory	5,000	3,000	1,500	1,500
Total units accounted for	9,000	7,000	5,500	5,500

Step 2: Summary of costs to be accounted for	Direct Materials	Direct Labor	Overhead	Total
Costs to Be Accounted For				
Costs in beginning WIP inventory	$ 95,000	$ 40,000	$ 26,000	$ 161,000
Costs incurred during May	115,000	70,000	40,000	225,000
Total costs to be accounted for	$ 210,000	$ 110,000	$ 66,000	$ 386,000

Step 3: Calculation of cost per equivalent unit	Direct Materials	Direct Labor	Overhead	Total
Total costs to be accounted for	$ 210,000	$ 110,000	$ 66,000	
Total equivalent units accounted for	÷ 7,000	÷ 5,500	÷ 5,500	
Cost per equivalent unit	$ 30	$ 20	$ 12	$ 62

Step 4: Assign costs to units transferred out and units in ending WIP inventory.	Direct Materials	Direct Labor	Overhead	Total
Costs assigned to units transferred out	$ 120,000	$ 80,000	$ 48,000	$ 248,000
Costs assigned to ending WIP inventory	90,000	30,000	18,000	138,000
Total costs accounted for				$ 386,000

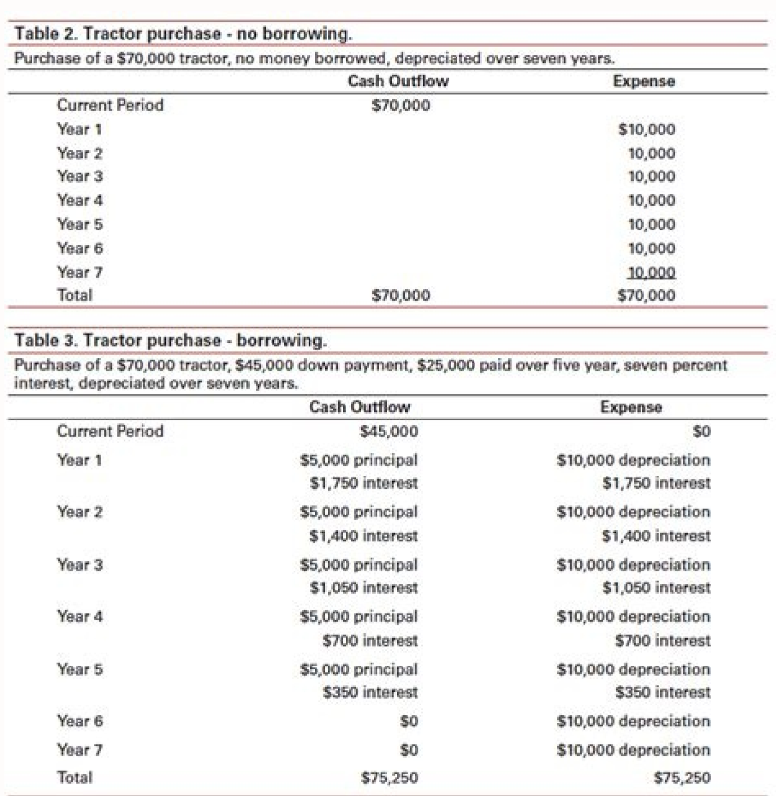


Table 2. Tractor purchase - no borrowing.
Purchase of a $70,000 tractor, no money borrowed, depreciated over seven years.

	Cash Outflow	Expense
Current Period	$70,000	
Year 1		$10,000
Year 2		10,000
Year 3		10,000
Year 4		10,000
Year 5		10,000
Year 6		10,000
Year 7		10,000
Total	$70,000	$70,000

Table 3. Tractor purchase - borrowing.
Purchase of a $70,000 tractor, $45,000 down payment, $25,000 paid over five year, seven percent interest, depreciated over seven years.

	Cash Outflow	Expense
Current Period	$45,000	$0
Year 1	$5,000 principal $1,750 interest	$10,000 depreciation $1,750 interest
Year 2	$5,000 principal $1,400 interest	$10,000 depreciation $1,400 interest
Year 3	$5,000 principal $1,050 interest	$10,000 depreciation $1,050 interest
Year 4	$5,000 principal $700 interest	$10,000 depreciation $700 interest
Year 5	$5,000 principal $350 interest	$10,000 depreciation $350 interest
Year 6	$0	$10,000 depreciation
Year 7	$0	$10,000 depreciation
Total	$75,250	$75,250

Activity based vs traditional costing.

Thank you so much for your collaboration. The predetermined overhead rate is based on the estimated costs at the level of budget activity. In many cases, the ABC method is more expensive in terms of time and other costs. All manufacturing costs are considered part of the cost of the product, while non -manufacturing costs are not considered production costs and are not assigned to the products, regardless of the fact that the costs are based on products. Figure 9.18 by: Rice University OpenStax CC by NC SA The traditional allocation system assigns the production of overhead based on a single cost driver, such as direct working hours, direct dollars, or the hours of machine, and is It is optimal when there is a relationship between the basis of activity and the upper part. Little business loans are also available, if you are not able to access subsidies or funding from friends or family. Do not forget the tax costs when starting a business, do not forget the costs that incur to be paid and the preparation of taxes. There are disadvantages in the use of ABC costs that management must consider when determining which method to use. In making their decision regarding which method to use, the company must consider these costs, both in time and in money. Table 9.4 compares the two systems on the head. For example, the machines used to receive and process customer orders are necessary because product orders must be taken, but their costs are not assigned to particular products. Optimally, companies should launch without borrowing money at all, so as not to have to put this interest against their revenues. How will you finance your start? When a small corporate start-up is financed, the best way to do it is to obtain subsidies or bring friends or family members closer to eratsops eratsops id Âteicos anu a eritnesnoc ²Âup CBA daehrevo enoizacolla id ametsis nu id enoizoda'L :ottodorp led itsoc ied ollevil la eraredisnoc ad itnemele isrevid onos iC .otnemaiznanif id inoizpo overhead costs between products based on their volume. If the cost increases as the volume of the product increases, it is considered part of overhead. Calculating an accurate manufacturing cost for each product is a vital piece of information for a company¢ÃÂÂs decision-making. Management needs to consider each system and how it will work within its own organization. You¢ÃÂÂll be looking at the fixed costs as well as estimating the costs of goods and the best- and worst-case scenarios for revenues. Some advantages of activity-based costing include: There are multiple overhead cost pools, and each has its own unique measure of activity. Start-ups must plan for their first month of expenses and expect these expenditures to grow as the business does. Determining the costs of launching a start-up begins with knowing the factors on which to base your estimates. It will be easier to plan for fixed expenses as the months pass, but, initially, these will all be estimated costs when you¢ÃÂÂre looking at your start-up business capital.What Types of Costs Will Your Business Experience?Understanding the costs your business will have will help you estimate your expenses better. These are advantages of the traditional method: All manufacturing costs are classified as material, labor, or overhead and assigned to products regardless of whether they drive or are driven by production. The activity rates may consider the level of activity at capacity instead of the budgeted level of activity. It can be concluded, then, that the cost and subsequent gross loss for each unit¢ÃÂÂs sales provide a more accurate picture than the overall cost and gross profit under the traditional method.Â ÂTable 9.4Â Âcompares the cost per unit using the different cost systems and shows how different the costs can be depending on the method used. Those who are borrowing money should take into consideration how much they¢ÃÂÂre borrowing and what the monthly will be as well as the interest they are paying. You will meet one-time and ongoing expenses, optional and essential costs, and variable and fixed expenses. If you want to run a start-up cleaning business, for example, once expenses could be the purchase of vacuum cleaner, and the ongoing expenses would be cleaning products that need refuelling. An essential example of cost is buying a food transport van prepared when you are starting a catering business, and optional costs could be an office to manage the catering business out during the first year. Fixed costs include rent and variable costs include those that change as utility and fuel for your vehicles. Making cash flow projections When you start a small business start-up, it is essential to design at least three months before regarding the cash flow of your business. The cost of the products may include some period costs, but not some of the product costs, so it is not considered GAAP compliant. This most often occurs when direct work is a large part of the cost of the product. This provides more accurate rates for the overhead application, but it takes more time to implement and result in a higher cost. The advantages and disadvantages of both methods are as previously listed, but what is the practical impact on the cost of the product? Because you do not need to pay back scholarships, this is your best option. The information is complementary and very useful for management, but the company still needs to calculate the cost of the product according to the traditional method for financial reporting. However, for many products, the overhead allocation is a more complex problem, and a business-based cost system (ABC) is more appropriate. Another factor to consider in elatot elatot enoizudorp al eranimreted len etnatropmi etnenopmoc nU .inoizamrofni elled isilana'lla e atloccar alla otaicossa otsoc li ¨Â erazzilitu ad daehrevo enoizacolla id idotem ilapicnirp eud ied elauq of a product or work is the correct allocation of general expenses. The difference between the traditional method (using a cost driver) and the ABC method (using multiple cost drivers) is more complex than the simple number of cost drivers. While ABC systems more accurately allocate costs according to the various resources used to make the product, they cost more to use and therefore are not always the best method. This results in a more accurate general application rate. The launch of a start-up is an exciting opportunity. Both non-production costs and production costs can be allocated to products. Activity-based costs are a more accurate method, as it allocates general expenses according to activities that drive general costs. It is more expensive, as there is a cost to collect and analyze information on cost drivers, as well as allocate general expenses based on multiple cost drivers. Each method has its advantages and disadvantages. For example, the cost to heat the factory can be excluded as a product cost because, although it is necessary for production, it does not fit one of the cost pool driven by the activities. You may have the right to deduct startup costs and corporate expenses from your performance. An ABC system requires much more to implement and operate, as cost driver information must be collected objectively. The main logic in cost-saving is the relationship between cost and product. The effects are not symmetrical; Usually there is a greater change in the costs of unit of low volume products. You can apply for grants throughout your small business. The disadvantages of the traditional method include: the use of the single cost driver does not allocate general expenses with the same precision as using multiple cost drivers. In acollarednu acollarednu e ottodorp nu id ociraccarvos li eratelpmoc ²Âup olognis otsoc a revird led osu'L .ivacir iout i ortnoc esseretni otalumucca iah non ,odom to another product, resulting in incorrect total costs and potentially establish an incorrect selling price. The use of an ABC method to better allocate unit-level costs, batch level, product level and factory level can increase costs per unit of low volume products and reduce costs per unit of high volume products. There is only one pool of general cost and a single measure of activity, such as direct working hours, which makes the traditional method simple and less expensive to maintain. Multiple cost pools allow management to group costs influenced by similar drivers and to consider cost drivers beyond typical labor or machine work. The allocation bases (i.e. measures of activity) often differ from those used in the traditional allocation. There are several types of expenses involved in launching and managing a start-up. The single-cost driver support theory is that the selected cost driver increases overall expenditure and further analysis are more expensive than is valuable. You will see three different categories that the IRS divides for eligible start costs that include preparation costs, legal and organizational costs and research costs. Table 9.4 Overhead in traditional costs compared to ABC by: Rice University OpenStax CC BY-NC-SA 4.0 ABC Traditional ABC Driver at Single Cost Optimum Cost Assistance When Direct Work is Much of Product Cost When Technology is a Large Part of The Guidance Process at Cost of Leaded Product As Showed With Musicality Products, Not Only There are Different Costs For Each Product When Comparisoning Traditional Business Border otattecca otattecca etnemlareneg rep elibattecca odotem otseuq edner ehc li ,oiratnevni'lled otsoc len isulcni onos ottodorp led itsoc i ittut e ottodorp led itsoc o odoirep emoc itsoc i Principles (Gaap). When direct work is a large part of the cost of the product, the coverage costs tend to be constantly driven by a cost driver, which is typically direct work or the hours of the machine; The traditional method adequately assigns these costs. Use these guidelines to help you understand company start-up costs. Do not underestimate your expenses, a very small business can cost about $ 3,000 for the launch, while most of the companies based on the house can start between $ 2,000 and $ 5,000, according to the US Small Business Administration (SB). Therefore, the Overhead rate is consistent among the products, but the overload can be excessive or underestimated. These are the countries currently available for verification, with more to come! United States Canada Mexico American Samoa Guam Northern Mariana Islands Moldova Guerno South Africa China Israel Japan South Korea Taiwan Australia New Zealand Argentina Brazil Chile Venezuela in order to continue enjoying our site, we ask you to confirm your identity as a human being. For example, knowing the cost to produce a product unit affects not only on how a corporate budget for the production of that product, but is often the starting point to determine the sale price. These disadvantages include: some production costs can be excluded from product costs. For some companies, the traditional method often less complicated does an excellent work of overhead assignment. Other information on issues when technology is a large part of the cost of the product, the higher costs tend to be driven by more drivers, therefore using more cost drivers in the ABC method allows a more precise allocation of Overhead. - It's an idea.

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