







Home ▶ All Journals ▶ Engineering & Technology ▶ International Journal of Production Research ▶ List of Issues ▶ Volume 43, Issue 8 ▶ An ABC-based cost model with inventory a

International Journal of Production Research > Volume 43, 2005 - <u>Issue 8</u>

532 9 0

Views CrossRef citations to date Altmetric

Original Articles

An ABC-based cost model with inventory and order level costs: a comparison with TOC

E. Kirche & R. Srivastava *

Pages 1685-1710 | Published online: 22 Feb 2007

Sample our
Economics, Finance,
Business & Industry Journals
>> Sign in here to start your access
to the latest two volumes for 14 days

Full Article

Figures & data

References

66 Citations

Metrics

➡ Reprints & Permissions

Read this article

Share

Abstra

Activity-

understa

improve

a Mixed case

the firm'

batch.

during the with the

competi

with sim

We Care About Your Privacy

We and our 911 partners store and access personal data, like browsing data or unique identifiers, on your device. Selecting I Accept enables tracking technologies to support the purposes shown under we and our partners process data to provide. Selecting Reject All or withdrawing your consent will disable them. If trackers are disabled, some content and ads you see may not be as relevant to you. You can resurface this menu to change your choices or withdraw consent at any time by clicking the Show Purposes link on the bottom of the webpage .Your choices will have effect within our Website. For more details, refer to our Privacy Policy. Here

We and our partners process data to provide:

Use precise geolocation data. Actively scan device

I Accept

Reject All

ers

Show Purpose process

grated with sis in the

raditional

it-level.

epresenting

ce levels

parison

s of these

nent models

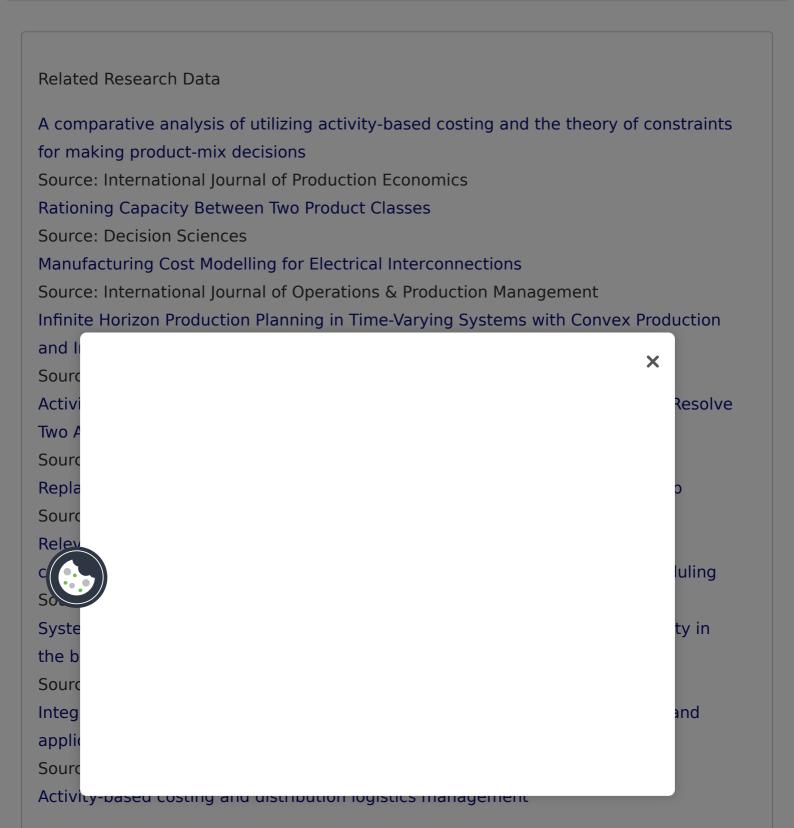
alysis, as

dentify

priority areas for process improvements. The results indicate that the ABC-based model is more effective in increasing profitability and reducing inventory levels when compared with the TOC-based formulation, making better use of overhead cost information in the selection of orders.

Keywords:

Demand management Order promising Production planning Activity-based costing



Source: International Journal of Production Economics

Manufacturing cost estimation for PCB assembly: An activity-based approach

Source: International Journal of Production Economics

The integration of activity based costing and enterprise modeling for reengineering purposes

Source: International Journal of Production Economics

On the connections among activity-based costing, mathematical programming models

for analyzing strategic decisions, and the resource-based view of the firm

Source: European Journal of Operational Research

Manufacturing overhead cost driver analysis

Source: Journal of Accounting and Economics

Two-stack indirect-barrier/triple-coupled quantum well infrared photodetector for mid-

wavelength and long-wavelength infrared detection

Source: Unknown Repository

Wilson Electronics (A) and (B): An ABC Capstone Experience

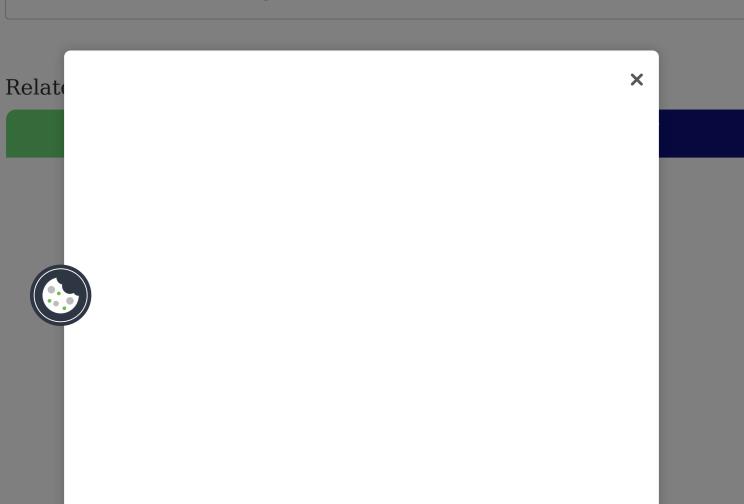
Source: Issues in Accounting Education

Measuring manufacturing performance: a new challenge for managerial accounting

research

Source: Unknown Repository

Linking provided by Schole plorer



Information for Open access Authors Overview R&D professionals Open journals Editors **Open Select** Librarians **Dove Medical Press** Societies F1000Research Opportunities Help and information Reprints and e-prints Advertising solutions Newsroom Accelerated publication Corporate access solutions Books Keep up to date Register to receive personalised research and resources by email Sign me up X or & Francis Group Copyright