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

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Abstract

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Activity-Based Costing (ABC) was developed to address the deficiencies of traditional accounting systems in the modern business environment by helping managers

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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.

Q Keywords: Demand management Order promising Production planning Activity-based costing

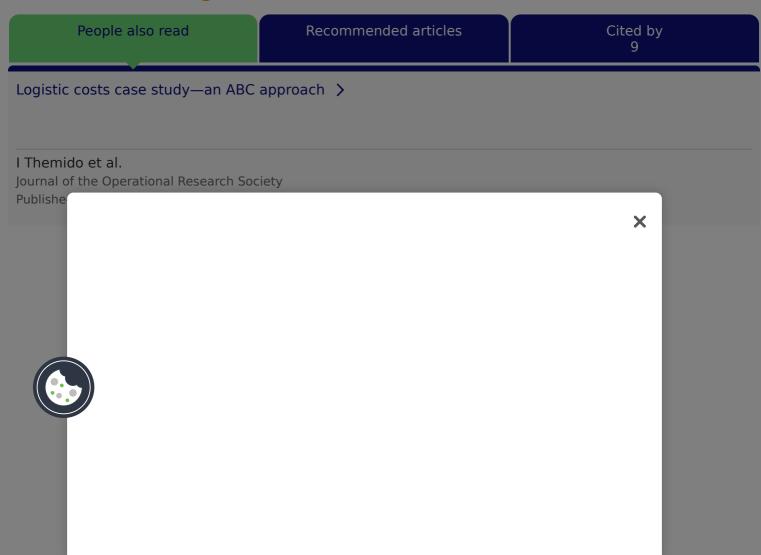
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