► An ABC-based cost model with inventory a

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

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Abstract

Activity-Based Costing (ABC) was developed to address the deficiencies of traditional accounting systems in the modern business environment by helping managers understand product and customer profitability and identify priority areas for process improvements. In this study, activity-based costing (ABC) concepts are integrated with a Mixed Integer Program (MIP) for order management and profitability analysis in the case of a

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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

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