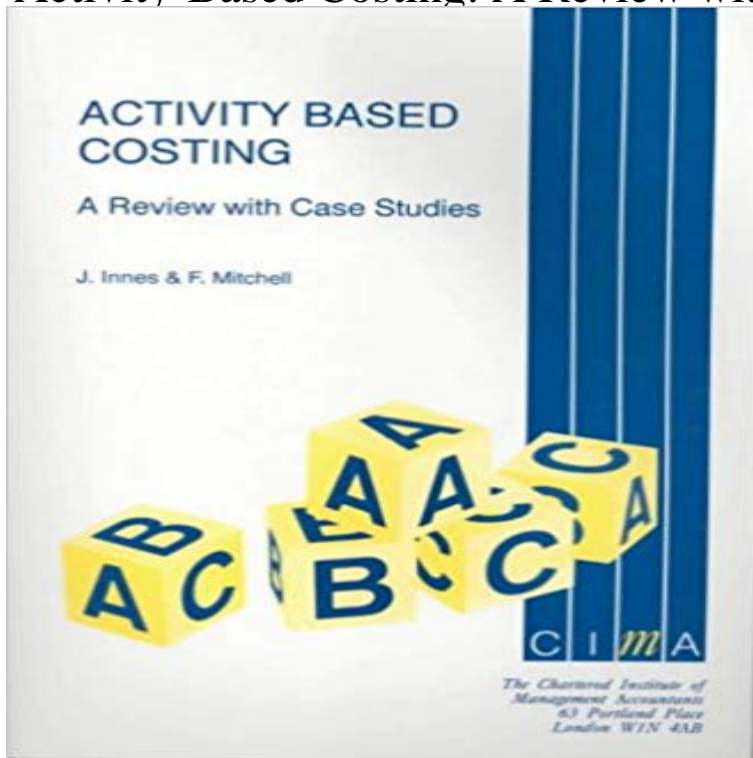


## Activity-Based Costing: A Review with Case Studies (CIMA Research)



Few management accounting developments have aroused such interest among academics and users as activity based costing (ABC). This book adds to the growing body of knowledge on activity based costing and contributes to the important debate on its potential as a profitability enhancer within industry. In the last ten years doubt has been cast on the suitability of conventional costing systems as applied to contemporary industrial and commercial environments. In particular, product or service line costs may be distorted and cost management impeded by the difficulties of identifying cost driver relationships. Activity based costing has been proposed as a solution to these problems. This research report details instances of activity based costing in practice and includes the first three published British case studies in the areas of electronics, engineering and retailing. The problems of implementing an ABC system, and its limitations are also discussed.

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