

EFFECTIVE COST ANALYSIS TOOLS OF THE ACTIVITY-BASED COSTING (ABC) METHOD

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Abstract:

This article focuses on cost analysis and specific tools of Activity-Based Costing (ABC) method. After presenting the main categories of operating costs of ABC method it is switching to presenting the most important tools for monitoring and measuring performance, such as the dashboard, balanced scorecard, benchmarking etc. Components and benefits and the presentation of these situations are highlighted. The article ends with the conclusions of authors about analysis of these instruments also the advantages of them, the authors advocating the use of these types, since they represent advanced cases of analysis of performance derived from an asset that unit would be successfully applied in Romania.

Keywords: dashboard, balanced scorecard, benchmarking, Activity-Based Costing, performance.

JEL codes:: M21, M41