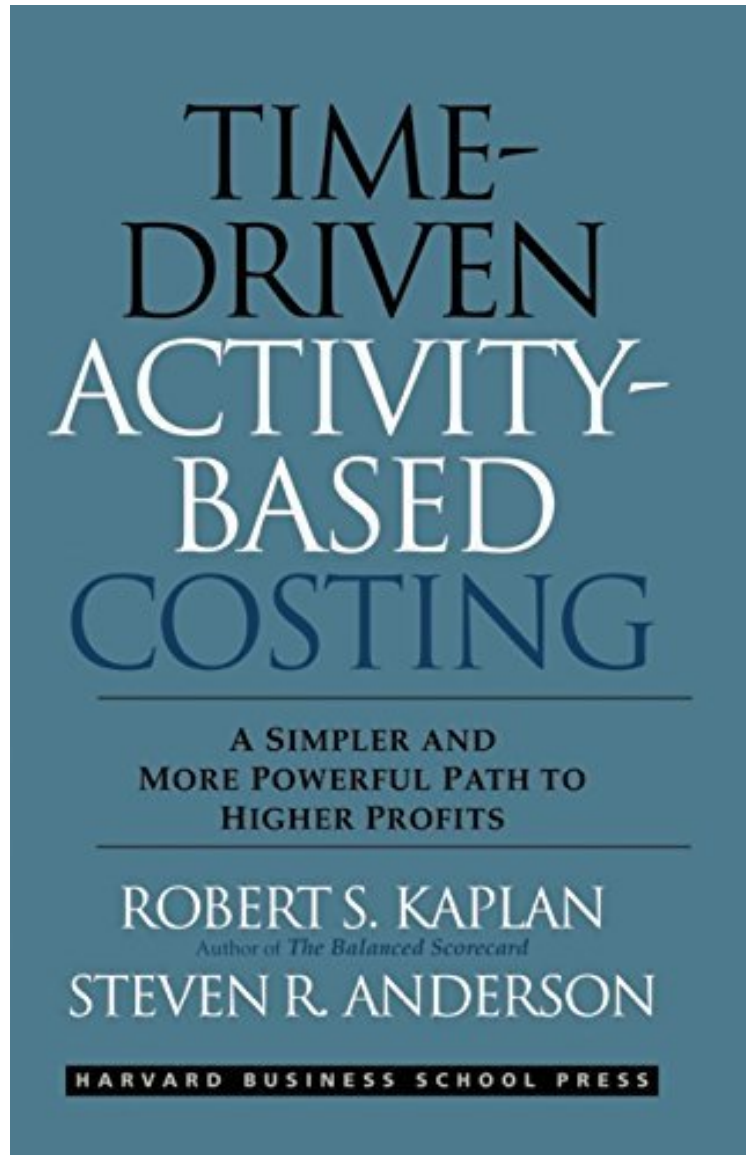


(Download pdf) Time-Driven Activity-Based Costing: A Simpler and More Powerful Path to Higher Profits

Time-Driven Activity-Based Costing: A Simpler and More Powerful Path to Higher Profits

Robert S. Kaplan, Steven R. Anderson

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In the classroom, ABC looks like a great way to manage a company's resources. But many executives who have tried to implement ABC on a large scale in their organizations have found the approach limiting and frustrating. Why? The employee surveys that companies used to estimate resources required for business activities proved too time-consuming, expensive, and irritating to employees. This book shows you how to implement time-driven activity-based costing (TDABC), an easier and more powerful way to implement ABC. You can now estimate directly the resource demands imposed by each business transaction, product, or customer. The payoff? You spend less time and money obtaining and maintaining TDABC data—and more time addressing problems that TDABC reveals, such as inefficient processes, unprofitable products and customers, and excess capacity. The authors also show how to use TDABC to link strategic planning to operational budgeting, to enhance the due diligence process for mergers and acquisitions, and to support continuous improvement activities such as lean management and benchmarking. In presenting their model, the authors define the two questions required to build TDABC: 1) How much does it cost per time unit to supply resource capacity for each business process? 2) How much resource capacity (time) is required to perform work for a company's many transactions, products, and customers? The book demonstrates how to develop simple, valid answers to these two questions. Kaplan and Anderson illustrate the TDABC approach with a wealth of case studies, in diverse settings, based on actual implementations.

From the Back Cover In the classroom, ABC looks like a great way to manage a company's resources. But many executives who have tried to implement ABC on a large scale in their organizations have found the approach limiting and frustrating. Why? The employee surveys that these companies used to estimate the resources required for business activities proved too time consuming and expensive. This book introduces time-driven activity-based costing (TDABC), an easier and more powerful approach for measuring cost and profitability that exploits the data now available from ERP systems. With TDABC, managers spend less time and money gathering and maintaining data and more time addressing the problems that TDABC reveals—such as inefficient processes, unprofitable products and customers, and excess capacity. The authors show how managers can build a TDABC system by answering two fundamental questions: How much does it cost to supply resources capacity for each business process in our organization? How much resource capacity (time) is required to perform work for each of our company's transactions, products, and customers? Beyond illustrating the normal benefits from successful ABC implementations—such as enhancing the profitability of products and customers, managing capacity utilization, and improving process efficiencies—Kaplan and Anderson introduce innovative, new TDABC applications, including: Linking strategic planning to operational budgeting Enhancing the due diligence process for mergers and acquisitions Supporting continuous-improvement activities such as lean management and benchmarking Eliminating unnecessary complexity in supply chains Optimizing staffing for key personnel The book illustrates the TDABC approach with a wealth of case studies in diverse settings, based on actual implementations guided by Acorn consultants. Featured organizations include Kemp's LLC, Sanac Logistics, ATB Financial, Citigroup Technology Infrastructure Division, and Jackson State University. A vital new resource, Time-Driven Activity Based Costing gives you the tools and examples you need to maximize the value of your activity-based costing system. About the Author Robert S. Kaplan, a co-creator of both Activity-Based Costing (ABC) and the Balanced Scorecard, is Baker Foundation Professor at Harvard Business School. Steven R. Anderson is the founder and chairman of Acorn Systems, a software and consulting firm headquartered in Houston, TX.