

COST ACCOUNTING



Basis & Principles

- I. **Management accounting.**
 - A. Internal Division
 - B. Helps management plan, organize, and direct
 - C. Provides guidelines and information for organizational decisions/ goals
 - D. Provides feedback for control functions
 - E. Forward-looking
 - F. Most important quality is usefulness
- II. **Financial accounting.**
 - A. External focus
 - B. Reports to outside parties such as shareholders, creditors, and regulators
 - C. Reports must follow Generally Accepted Accounting Principles (GAAP)
 - D. Key outputs are financial statements
 - E. Relies on historical data
- III. **Cost accounting.**
 - A. A mixture of management and financial accounting
 - B. Derives information from internal sources that aid in the preparation of external reports
 - C. Measures cost of resources consumed
 - D. Provides data for budgets
 - E. Supports decision making to cut a company's costs and improve profitability

What is Cost?

- I. **Cost**
 - A. Economic sacrifice (Source: Concept Statement No. 4 of the Financial Accounting Standards Board (FASB))
 - B. The sacrifice or cash equivalent value required to obtain an objective (Source: National Association of Accountants, 1983)
- II. **Historical cost**
 - A. Original monetary value of an economic item
 - B. Transactions are recorded at cash or cash equivalent at the time of the transaction
- III. **Cost basis**
 - A. The original value of an asset for tax purposes (usually the purchase price)
 - B. Used to determine the capital gain, which is equal to the difference between the asset's cost basis and the current market value

Origins & Evolution of Cost Accounting

- I. **Accounting introduced in 19th century**
 - A. Pacioli is considered the father of accounting
 1. Codified the system of debits and credits (bookkeeping)
 2. Created system used to track commerce in Venice, Italy
 3. Didn't invent cost accounting but was interested in variances and budgeting
- II. **Cost accounting's first widespread use**
 - A. Industrial revolution (late 18th and early 19th century)
 1. Complex, large manufacturing leads to recording and tracking of costs
 - a) Cost of materials and labor is main focus for manufacturers
 2. Frederick Taylor's scientific management analysis of mass production puts emphasis on standards for material and labor
- III. **Beginning of 20th century: Greater focus on overhead**
 - A. Absorption costing tracks materials, labor, and overhead in inventories
 - B. Standard costing becomes widespread
- IV. **1920s: National Association of Cost Accountants (NACA) forms**
 - A. Promotes study and application of cost accounting
 - B. NACA is later renamed Institute of Management Accountants (IMA)
 1. IMA is the professional organization of cost accountants
- V. **1930s: Toyota introduces lean production to focus on cost reduction**
- VI. **1978: U.S. Congress creates Cost Accounting Standards Board (CASB)**
 - A. Promotes consistency in cost accounting practices
 - B. Acts in the fair and accurate reporting of actual costs of governmental contracts
- VII. **1980s: Reference Cost book by Johnson and Kaplan demonstrates shortcomings of traditional overhead cost allocations**
 - A. Leads to popularity of activity-based cost accounting
- VIII. **Recent innovations**
 - A. Adoption to computer-aided manufacturing
 - B. Application of cost concepts by service sector
 - C. Tracking cost of quality
 - D. Enterprise software and Internet are changing business practices and management accounting

Cost Classifications

- I. **Direct costs**
 - A. Costs that are directly related to the production of a particular cost object (i.e., direct labor is related to product)
 - B. Traced to cost object in an economically feasible manner
 - C. Examples
 1. Tires on an automobile
 2. Wages of carpenter building a house
 3. Cost of lawyer in lawsuit
- II. **Indirect costs**
 - A. Costs that are related generally to all cost objects
 - B. Cannot be traced to cost object in an economically feasible manner
 - C. Examples
 1. Rent on a factory that produces lawn mowers
 2. Secretarial costs of an audit
 3. Blast for a retail outlet selling sporting goods
 4. Overhead
- III. **Cost drivers**
 - A. Any factors that have an effect on cost
 - B. Examples
 1. Volume: Cost increases as more units are produced
 2. Time: Cost of activity increases based on the length of time required to complete the activity, such as renting of production equipment

3. Handless: Cost increases as an item is handled by workers or machines
4. Space: Storage cost increases as more space is used to store items
5. Distance: Miles driven increase production or delivery costs
6. Inspection: Cost of quality increases each time an item is inspected

IV. Variable costs

- A. Costs that change in total due to changes in the cost driver
- B. As cost driver measure increases, total variable cost increases
- C. Variable cost on a per-unit basis remains constant; for example, cost of material is same per unit
- D. Examples
 1. Raw materials, packaging, and labor directly involved in a company's manufacturing process

V. Fixed costs

- A. Costs that do not change in total as a result of cost driver changes
- B. Examples
 1. Rent, utilities, insurance, salaries, and most forms of depreciation

Cost Terms

- I. **Cost object**
 - A. Any item for which cost measurement is needed to help decision making
- II. **Cost accumulation**
 - A. The collection of cost data in some organized way
- III. **Cost assignment**
 - A. Tracing direct costs and allocating indirect costs to cost objects
- IV. **Cost management**
 - A. Techniques and systems to control costs of processes, products, and services used and produced by an organization
 - B. Budgeting is part of cost management
 - C. Value engineering (VE)
 1. Began at General Electric during World War II
 2. Faced shortages of labor materials and component parts
 3. VE helped managers find acceptable substitutes at reduced costs
 - a) Effort directed at analyzing systems, equipment, facilities, and services to achieve essential functions at lowest cost while meeting performance, reliability, quality, and safety standards
 4. Used to reduce costs via functional and design analysis
 - a) Design analysis: How can design reduce costs?
 - b) Functional analysis: What is the balance between functional features, performance, and cost?

Manufacturing Cost Flows

- I. **Manufacturing companies use three inventory accounts**
 - A. Direct materials
 - B. Work-in-process
 - C. Finished goods
- II. **The use of these accounts follows the flow of production through the company**



III. Cost flows in T accounts

Direct Materials		Work-in-Process		Finished Goods	
Beginning Purchases	DM used → to WIP	Beginning DM used	COGM → to FG	Beginning COGM	COGS → to COGS
Ending		Ending		Ending	

Legend: DM = direct materials, DL = direct labor, WIP = work-in-process, OH = overhead, COGM = cost of goods manufactured, FG = finished goods, COGS = cost of goods sold

Inventory Methods & Types

- I. **Inventory**
 - A. Significant current asset of merchandising and manufacturing firms
 - B. Items for sale
- II. **Perpetual inventory**
 - A. Continuous record of changes and fluctuations in direct materials, work-in-process, and finished goods inventories
- III. **Periodic inventory**
 - A. Record is updated periodically
 - B. Requires a periodic physical count of items in inventory
- IV. **Direct materials inventory**
 - A. Also known as raw materials inventory
 - B. Includes materials that are in stock and ready for use in the production of a product
- V. **Work-in-process inventory**
 - A. Goods partially worked on but not yet fully completed
- VI. **Finished goods inventory**

Guide On Cost Accounting

Daniel F McAuley



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