

## عنوان مقاله:

Time Driven ABC as a new approach for allocating costs in the Egyptian manufacturing companies - Case Study

## محل انتشار:

کنفرانس بین المللی پژوهشهای نوین در مدیریت، اقتصاد و حسابداری (سال: 1394)

تعداد صفحات اصل مقاله: 10

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## خلاصه مقاله:

This research aims to Identifying problems related to the application of Activity Based Costing, and Demonstrating steps of applying Time Driven Activity Based Costing according to the Egyptian manufacturing environment. This paper explores some of the weaknesses of traditional ABC and demonstrates how the new Time-Driven activity-based costing overcomes many of these problems. Through a case study, we show how to perform a time-driven activity-based costing and provide evidence of the benefits of such an analysis. The results indicate that the time-driven activity-based costing is easier and faster to build an accurate model than activity-based costing.

## کلمات کلیدی:

Activity Based Costing, Time Driven Activity Based Costing, Case study, manufacturing, Egypt

## لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/436700>

