

The Study of Cost Accounting in S Company Based on TDABC

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Abstract : Third-party warehousing logistics has an important role in the development of external logistics. At present, the third-party logistics in our country is still a new industry, the accounting system has not yet been established, the current financial accounting system of third-party warehousing logistics is mainly in the traditional way of thinking, and only able to provide the total cost information of the entire enterprise during the accounting period, unable to reflect operating indirect cost information. In order to solve the problem of third-party logistics industry cost information distortion, improve the level of logistics cost management, the paper combines theoretical research and case analysis method to reflect cost allocation by building third-party logistics costing model using Time-Driven Activity-Based Costing(TDABC), and takes S company as an example to account and control the warehousing logistics cost. Based on the idea of "Products consume activities and activities consume resources", TDABC put time into the main cost driver and use time-consuming equation resources assigned to cost objects. In S company, the objects focuses on three warehouse, engaged with warehousing and transportation (the second warehouse, transport point) service. These three warehouse respectively including five departments, Business Unit, Production Unit, Settlement Center, Security Department and Equipment Division, the activities in these departments are classified by in-out of storage forecast, in-out of storage or transit and safekeeping work. By computing capacity cost rate, building the time-consuming equation, the paper calculates the final operation cost so as to reveal the real cost. The numerical analysis results show that the TDABC can accurately reflect the cost allocation of service customers and reveal the spare capacity cost of resource center, verifies the feasibility and validity of TDABC in third-party logistics industry cost accounting. It inspires enterprises focus on customer relationship management and reduces idle cost to strengthen the cost management of third-party logistics enterprises.

Keywords : third-party logistics enterprises, TDABC, cost management, S company

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