

Implementing Activity-Based Costing in Architectural Aluminum Projects: Case Study and Lessons Learned

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Abstract : This study explains how to construct an actionable activity-based costing and management system to accurately track and account the total costs of architectural aluminum projects. Two ABC models were proposed to accomplish this purpose. First, the learning and development model was introduced to examine how to apply an ABC model in an architectural aluminum firm for the first time and to be familiar with ABC concepts. Second, an actual ABC model was built on the basis of the results of the previous model to accurately trace the actual costs incurred on each project in a year, and to be able to provide a quote with the best trade-off between competitiveness and profitability. The validity of the proposed model was verified on a local architectural aluminum company.

Keywords : activity-based costing, activity-based management, construction, architectural aluminum

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