

Revisiting the application of the Abc system in the packaging industry companies

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Abstract

© 2014, Mediterranean Center of Social and Educational Research. All rights reserved. This article discusses issues related to the characteristics of the application of cost systems by activities at the packaging industry companies. Special attention is paid to the ability of ABC accounting system usage and its practical adaptation at the one of the fastest growing packaging market sectors - the flexible packaging production. The paper presents a method of presentation of information for the purposes of managerial decision making in terms of activity-based accounting method.

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Keywords

Cost driver, Cost system by the type of activity, Costs, Type of activity