



**Why Is The Production  
Cost Fundamental  
To The Business?**  
为什么成本算法对你的公司那么重要?





## Why Is The Production Cost Fundamental To The Business? 为什么成本算法对你的公司那么重要?

To ensure the profit  
margin is properly  
maintained every year  
持续每年的利润率

Ensure stock is properly  
valued.  
确保库存的估价是在适当的  
价格内



Cost that increase or decrease proportionally with production output  
根据生产量或增加或减少

The most desirable industries include companies that require a fairly precise “minimum” price required to sell additional units of a particular product.  
适合公司有比较少量或品种的制品



<b>Advantages</b> 利益	<b>Disadvantages</b> 坏处
1. Simple to use 简单使用 2. Less time consuming 耗时少	1. Short term decision making 短期决策 2. Lower stock valuation 库存估价比较底

**Per unit cost**  
 = direct cost + labour cost + Freight cost / budgeted sales volume

**单位成本**  
 = 直接材料 + 直接人工 + 运输费 / 预算销售产量

Pre-determined costs are based on estimated costs and total sales

采用分配的方式记到成本对象当中

The most desirable industries include companies that repeatedly make similar products or companies that massively produce certain types of products

适合大量生产的运作方式的公司



**Advantages**

利益

1. Easy to understand 容易了解
2. Minimize waste and inefficiency 效率比较高
3. Consistent cost per unit 保持花费的单位成本

**Disadvantages**

坏处

1. Time consuming 耗费时间
2. The price of raw materials fluctuates greatly, and basic wages continue to increase 原料的价格波动大,基本工资也持续在增产

**Cost per unit**

$$= \text{direct cost} + \text{labour cost} + \text{Variable overhead} + \text{fixed overhead} \\ (\text{per unit}) / \text{budgeted sales volume}$$

单位成本

$$= \text{直接材料} + \text{直接人工} + \text{固定成本} \\ + \text{变动成本} / \text{预算销售产量}$$



# Absorption Costing 吸收成本法

Resources and activities directly related to their cost consumption

包括制造过程所使用的资源与劳力

The most desirable industries include manufacturers or services that have a wider range of products or produce similar products on a large scale, as being able to relate costs to a particular product directly is very difficult.

适合大量生产的运作方式的公司 而且拥有多样化的制品



## Advantages 利益

- All costs directly related to production are included as costs
- 包含了制造过程的资源与劳力

## Disadvantages 坏处

1. Time consuming 耗费时间
2. Fixed cost are capitalised unless the stocks are sold because variable cost is included in the closing stock 如果货没卖出，固定成本会被资本化

## Cost per unit

$$= (\text{direct cost} + \text{labour cost} + \text{variable overhead} + \text{fixed overhead}) / \text{no. of unit produced}$$

## 单位成本

$$= \text{直接材料} + \text{直接人工} + \text{固定成本} + \text{变动成本} / \text{生产量}$$

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