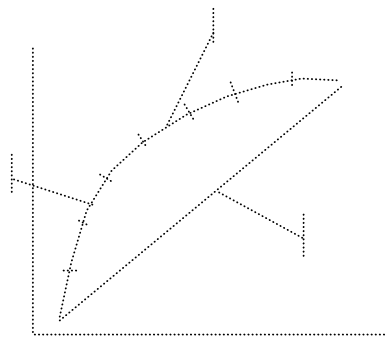
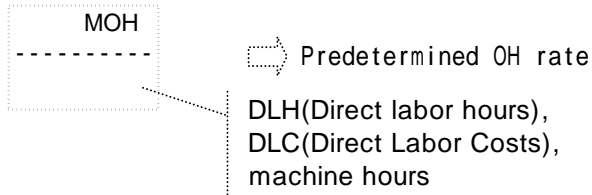


# ABC(Activity Based Cost)

가

MOH application



ABC

ex) paper work  
\$100 가  
1500  
= 100 \* 30 = 3,000  
3,000 / 1,500 = 2\$ /unit

가

ABC : cost drive

activity

MOH

: MOH --> 가  
: Non value-added(가) activity

ABM(Activity Based Management)

JIT(Just in Time): ( )

: 가 가  
: JiT= ( )  
ABC= 가 ( )