

Activity-Based Costing Model for Textile Order

Mai-Ha Phan^{1,2,*}, Kim-Tien Ha^{1,2}



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ABSTRACT

Establishing product prices is a common practice in any business. This process has a direct impact on the company's profits, and it is also a major consideration for customers when selecting suppliers. Most businesses only determine the worth of goods sold based on data from the accounting department, which means that the cost is based on the expenses incurred. This technique is only useful for cost management and does not help with planning or calculating order values prior to contracting. Generally, businesses set order prices based on their experience and with an allowance for redundancy costs. Utilizing this method to calculate the price offer may be detrimental to the business, as it may end up spending more or not having a competitive edge if the high provisioning cost is used as the high price offer. Some studies have proposed efficient and precise pricing methods. Activity-Based Costing (ABC) is one of the most successful valuation techniques to date. This research proposes the use of this model in a make-to-order knitting workshop. Constructing an Activity-Based Costing model enables the company to identify costs that traditional valuation methods cannot, thereby allowing for more precise cost calculations and providing the company with a clearer understanding of the cost origins and aiding decision-making. This paper compiles data on production activities, resources, and expenses and assigns costs to individual activities. This model is able to calculate the product cost based on the company's current production conditions. Additionally, a tool is proposed to generate data tables with Excel to update information and compute for various orders.

Key words: Based costing, ABC, cost of activity, textile production cost

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INTRODUCTION

Cost control plays a crucial role in determining a company's profitability. For companies that manufacture a wide variety of products, the evaluation must be thorough and precise in order to make better decisions. Nevertheless, the issue of production costs associated with raw materials, labor, and especially general production costs is still a challenge for businesses due to the inadequacies in operation, production, and the calculation method that result in inaccurate cost determination compared to actuality. To enhance the quality of management and more effectively manage production activities, various cost calculation models have been suggested. Activity-Based Costing (ABC) can be seen as a potential solution to the issue mentioned above. Besides furnishing managers with comprehensive, precise, and current cost data to use in making decisions. Techniques to assist businesses in optimizing their operations, thereby enhancing the quality of management and operations to boost their competitiveness.

This research proposes the use of ABC model in a make-to-order knitting workshop that enables the company to identify costs that traditional valuation methods cannot, thereby allowing for more precise

cost calculations and providing the company with a clearer understanding of the cost origins and aiding decision-making. This model compiles data on production activities, resources, and expenses and assigns costs to individual activities.

LITERATURE REVIEW

There are a few studies that have applied the ABC model in calculating production costs. Andrade¹ said that cutting steel rods of two different types which vary in cross-section and length. This process involves processing, supervising, and transportation. Five resources are considered: indirect labor is consumed by supervising time, vehicles are consumed by unit size, direct labor, cutting machine, and raw material are consumed by processing time. In the conventional approach, indirect costs are determined by multiplying a factor by the sum of direct costs (labor + materials). In the ABC approach, indirect costs are calculated directly, including total supervisory labor, machine hour, and transportation costs. The results of this study show that the ABC method is more effective in cutting costs. When making improvements, the cost calculated using the traditional method remains almost the same, while the new method re-

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veals a considerable decrease in costs. Without performance analysis, it is difficult to visualize the results of process improvement.

The problem is that production costs decrease, production overhead increases, and traditional costing systems tend to distort product costs, leading to poor strategic decision-making. The company applies activity-based costing with a simpler method than using an EAD matrix with AHP to evaluate ratios and estimation methods in the research of Rostocki *et al.*². They identified activities and cost groups; allocated costs to activities; determined products that can be produced; determined the relationship between products and activities; calculated the price percentage for each product's activities. Finally, the results of the two methods are compared. The shortened ABC method helps the company calculate costs more accurately and helps in order selection; it also reduces the risk of switching to a different costing system. As a prerequisite for expanding the cost analysis process and identifying improvement opportunities.

In the research of Godil *et al.*³ primarily AVL Textile Company was not following any appropriate costing system and products were not accordingly charged with overheads, due to which cost of products were distorted. In this research the authors have tried to find out the difference in product cost resulting from the change of method i.e. from conventional to ABC. They apply the ABC method with six steps. Step 1: Identifying products of evaluation: The author has selected 5 products for initial analysis. Step 2: Evaluating the key activities of the Company: Product A, B, C, D and E. Company's activities are divided into direct (material i.e. cost of polyester, wool, chemical and dyes used) and indirect (electricity, depreciation, gas and stores & spares). Product cost includes 80% of direct cost. Step 3: Evaluation of major overheads within the company. Step 4: Evaluating cost carriers: Choose cost driver for each indirect activity (Example: The cost driver of repairs is percentage of man power). Step 5: Evaluating the calculation of cost/meter: Cost/meter of each manufacturing department was computed and was allocated to products accordingly. Step 6: Accounting for the costs of product. Costing system of AVL Textile was evaluated which shows significant difference in product cost under ABC and Traditional costing system. The cost under Traditional costing is lower than ABC, and the difference is quite significant.

Le [4] studies the application of ABC models worldwide. From there, we have learned from the experience applied to Vietnamese enterprises to take advantage of the great benefits of the ABC method and overcome the shortcomings of this method.

Traditional ABC model: Production overheads are allocated to activities based on resource-allocation criterias. The costs will then be allocated or traced back from combinations of operating costs to products and services in proportion to the demand for each product. The ABC model using the EAD matrix is an effective and inexpensive ABC model that is suitable for small and medium enterprises. In this model, activities are grouped to ensure that the number of activities is not too high. Then, the activity-cost matrix (EAD matrix) is used to allocate resource costs to the activities, and the activity-product matrix (ADP matrix) is used to allocate the activity cost for the product. Time driving ABC (TDABC) model: This model uses a single cost driver as a time to allocate resources⁴. The author has summarized the conditions to implement the above models, shown in Table 1.

METHOD AND APPROACH

ABC Model

According to Cokin's research⁵ on enterprise costs, in just a few decades the overhead cost component has increased significantly. This is not related to the volume of products but is the result of product diversification, the increasing demand for quality.

To overcome those limitations, economists research and apply a new product costing method, which is essentially a new method of allocating production overheads - a costing method based on activity - Activity-Based Costing (ABC). In terms of indirect cost allocation techniques, traditional methods often choose only one criterion to allocate production overheads (indirect costs). But in reality, the overhead cost includes many different contents, each of which has different characteristics. Therefore, the calculation of product cost often reflects inaccurately, affecting the decision of corporate governance, which can set the selling price high or low compared to the reality cost of manufactured products.

Basically, ABC method is understood as a system of measuring, gathering and allocating the costs of resources into activities based on the level of resource usage, then the costs of activities are allocated. The ABC method is based on a simple logical: to produce products and services, activities must be carried out and costs will be incurred when executing activities. Consequently, costs must be assigned to activities and then to cost objects (products and services) based on the cost driver. The cost of the product is determined based on the resources that the business has utilized to manufacture that product. The five steps for implementing the ABC method⁶ are shown in Fig. 1.

Table 1: Conditions to apply the ABC model

Traditional ABC model	ABC model using EAD matrix	Time-Driven ABC (TDABC)
Overhead costs account for a large proportion of total costs.	Overhead costs account for a large proportion of total costs.	Overhead costs account for a large proportion of total costs.
Large scale, professional production process, clear management system, expert team, highly qualified management accountant.	The traditional costing system did not meet the demand, but the company could not afford the traditional ABC implementation.	Producing goods and services according to customer requirements.
Wide variety of products and job routing.	The product portfolio is moderate, not too diverse.	The production process is continuous, difficult to divide or allocate costs to activities.
Cost management and performance management are the top concerns.	Managers have enough qualifications and experience to make accurate estimates.	Companies have the ability to build ERP systems.
There is vertical alignment between departments to provide information.		
Multinational corporations, foreign enterprises with abundant resources and high qualifications.	Small and medium companies are gradually converting from traditional methods to ABC.	Companies with a wide range of products, beyond the calculation capacity of the traditional ABC method.

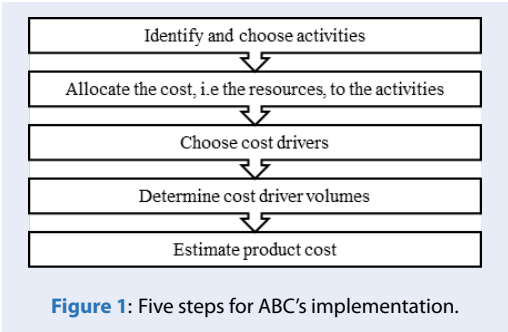


Figure 1: Five steps for ABC's implementation.

Case study

Company X is a textile company. The company's current production cost structure is determined by the sum of direct materials cost, direct labor cost, and manufacturing overhead. The proportions of each type of expenditure are as follows:

The cost of materials is 73%, overhead costs 23%, and labor costs 4%. Currently, the Sales department calculates the product cost by taking the cost of materials (updated by shipment), the cost of knitting per kilogram (which is a fixed index), and the cost of dyeing per kilogram (which is the fixed index). The costs related to production are changing owing to improvements, changes in machinery and equipment, and the way workers operate, and the fixed cost index is incorrectly assessed.

Expected goals from the new cost model: increase accuracy when determining order costs, update cost model promptly and accurately, visualize cost structure to support optimization.

Apply the ABC method to the knitting department in five steps. The method was simplified to suit the state of the company.

1. Identify and choose activities

This step focuses on understanding the production process, which can be obtained from direct observation and process diagram analysis, in order to understand the elements of each activity. According to this method, each activity or group of activities usually includes costs that have the same source of costs.

The knitting process consists of six group of activities: prepare for order, changeover, testing, bulk production, QC, and packaging. From there, we analyze small activities in each group to understand the resources was used and determine the frequency, standard time of all activities. For activities with a fixed frequency of repetition, the study uses the Time study technique. For activities with repetitive frequency and not fixed time like Changeover (depending on the compatibility of old and new orders, techniques, machine types, ...), the research using the average value of changeover activity times. Table 2 analyzes the operation of Changeover.

2. Allocate the costs, i.e. the resources, to the activities

Table 2: Analysis of the activities of Changeover

No.	Group of activities	Activity	Activity Explanation	Indirect activity	Direct Activity	Average time	Unit	Frequency
1	Change over	Load yarn	Install the thread on the truss and connect the thread		X	38	Min/time	1 machine adjustment / 2 tons, maximum 7
2		Remove the CAM	Remove the CAM from the loom		X	22	Min/time	
3		Cleaning CAM	Wipe the dirt and excess oil on the CAM		X	3	Min/time	
4		Insert needle	Insert the needle into the plate			55	Min/time	
5		Change CAM	Change CAM according to order specifications		X	46	Min /time	
6		Needle adjustment	Check the status, spot the problem, and fix it again		X	13	Min/time	
7		Mount the CAM	Reinsert the CAM into the machine		X	60	Min/time	
8		Adjust parameters	Adjust the parameters to match the order requirements such as length, weight code, and stripe problem, ...		X	474	Min/time	
9		Non-fibre correction	Adjust the yarn tension so that the fabric surface is even and beautiful.		X	25	Min/time	

Each activity uses a certain number of resources such as human resources, tools, spare parts or vehicles (Table 3).

3.Choose cost drivers

In this case study, costs are broken down by structure: direct costs include direct labor (Hours), direct machine hours (Machine hours), materials (Kg) and indirect costs including human resources. indirect labor, spare parts, depreciation of machinery and plant, maintenance, and safety costs. EAD matrix is generated, if step i (row) incurs cost j (column), an X will be entered in cells i,j (Table 4). Table 5 is the detailed data for the steps from Table 4.

3. The cost driver volumes

According to Wheldon's costing theory, direct costs include costs related to direct labor, direct machine

hours costs, and others direct costs. Indirect costs include factory costs, depreciation, indirect labor costs, spare part costs and some other indirect costs. All of costs (within 1 year) are based on report from finance department. After having cost data for all categories, this study calculates the unit cost based on that. All "X" symbols on Table 4 was replaced by the value (Table 5).

Example for indirect labor: For direct activities (activities can determined time and frequency). Indirect labor cost per time (in each cell) = Time of activities x Unit labor cost x number of manpower required (Table 6). For spare parts, it will take a lot of resources to determine the cost for each operation, which is not feasible in the actual situation. So it will be allocated

Table 3: Identifying the resources of Changeover costs

No.	Step	Activity	Resources of costs	
1	Changeover	Load yarn	Human	Spare parts
2		Remove the CAM	Workers standing machine	
3		Cleaning CAM	Maintenance Mechanic	Mechanical tool kit, screw gun
4		Insert needle		Wipes, detergents
5		Change CAM		
6		Needle adjustment		New replacement needle
7		Mount the CAM		Mechanical tool kit, screw gun
8		Adjust parameters		Yarn loop gauge, supporting tools
9		Non-fibre correction		

Table 4: Expense-Activity-Dependence (EAD) MATRIX

No.	Step	Direct workers	Direct machine hours	Materials	Indirect labor	Spare parts	Depreciation	Maintenance and safety
1	Prepare materials				X		X	X
2	Changeover				X	X	X	X
3	Testing		X	X	X	X	X	X
4	Bulk production	X	X	X	X	X	X	X
5	QC	X					X	X
6	Packing	X					X	X

to orders based on the Machine hour cost driver.

$$C_{SPP} = \frac{C_{TSPP}}{t_{TOPT}} \times t_{ATT}$$

C_{SPP} is the Spare parts cost for activity (VND)

C_{TSPP} is the Total spare part cost in the year (VND)

t_{TOPT} is the Total Operation time in the year (Hours)

t_{ATT} is the Activity time (Hours)

The principle of the ABC method is to allocate costs based on the level of activity of the business. Textile mill performance is assessed based on overall equipment performance (OEE), the Total Operation time in the year based on that.

5. Estimate the product cost

Product cost is determined based on the difference in the resource or process usage of each product. Start with an analysis to determine the operational usage of that product. APD matrix is generated, if product i

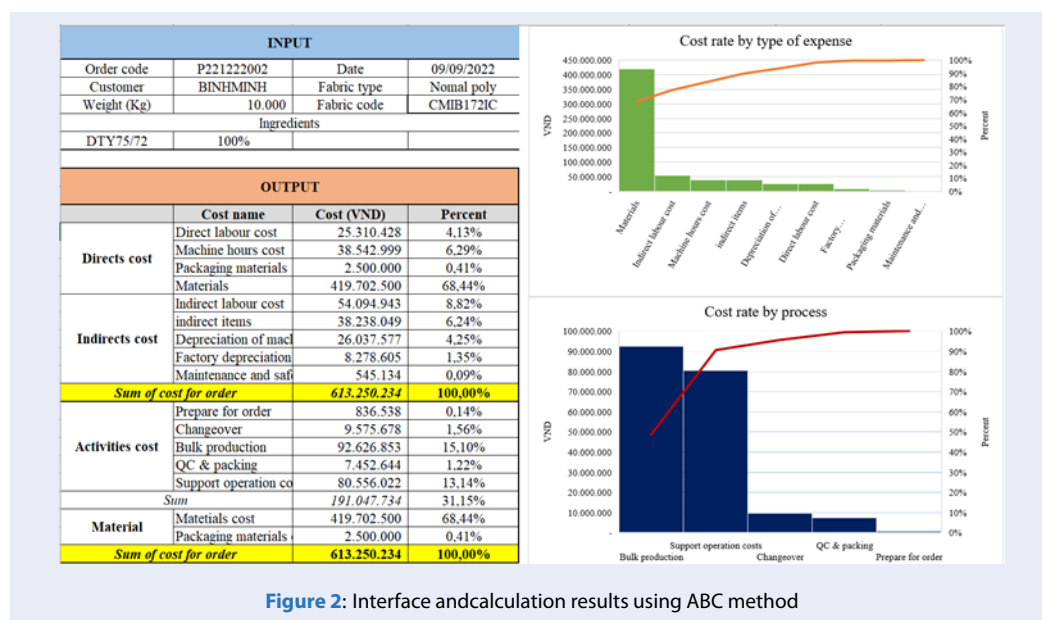
(row) incurs step j (column), an X will be entered in cells i, j (Table 7).

The distinguishing characteristic is that each fabric code has a different production time (which influences the operating costs in bulk production), and statistically there are 3 kinds of fabric that are produced as normal poly, fabric containing OP yarn, fabric from dirty yarn, can affect the worker's uptime (Table 8 and 9).

Finally, an Excel-based spreadsheet has been set up (Fig. 2). In order to create a cost model, the data source of the input variables needs to be determined (Table 10). Because of the large amount of data, the data will be updated quarterly or when there is a major cost adjustment (>5% cost).

Table 5: EAD MATRIX for Changeover

No.	Step	Activity	Direct costs per times			Indirect costs per times		
			Direct work- ers (Hours)	Direct ma- chine hours (Hours)	Materials (Kg)	Indirect labor	Spare parts	
1	Changeover	Load yarn				X		
2		Remove the CAM				X	X	
3		Cleaning CAM				X	X	
4		Insert needle				X		
5		Change CAM				X		
6		Needle adjust- ment				X		
7		Mount the CAM				X	X	
8		Adjust param- eters				X	X	
9		Adjust spare part				X		



RESULTS

This study has presented a method to calculate the cost more precisely for all textile items currently manufactured at the knitting workshop.

Three orders (P22122234, P22122206, P22122202) were evaluated using both traditional costing methods and the proposed Activity-Based Costing (ABC) methodology (Fig. 2). Along with that, the research also conducted manual calculations cost by closely monitoring the process of these three orders. The obtained results are that the traditional pricing

method underestimates the cost of production more than ABC method. The ABC method differs from the actual cost by less than 7%.

This underestimation of the traditional method was particularly evident in indirect costs and its inability to account for fixed costs independent of order volume. The study also noted a limited connection between the Knitting and Sales departments regarding cost information. The analysis provided ratios of expenses by type and activity. The new model achieved 93% accuracy and allows for monthly cost updates or

Table 6: Cost-activity relation matrix for Changeover

No	Step	Activit	Direct costs per times				Indirect costs per times	
			Direct work-ers (Hours)	Direct machine hours (Hours)	Mat (Kg)	Indirect labor	Spare parts	Depreciation Maintenance and safety
1	Changeover	Load yarn				127.89		
2		Remov the CAM				42.31	39	
3		Cleani CAM				5.77	7	
4		Insert nee-dle				105.77		
5		Chang CAM				88.46		
6		Needle ad-just-ment				25.00		
7		Mount the CAM				115.39	107	
8		Adjust pa-ram-eters				911.54	847	
9		Adjust spare part				24.04		

Table 7: Activity-Product-Dependence (APD) MATRIX

No.	Greige type	Prepare materials	Changeover	Testing	Bulk production	QC	Packing
1	CMTP591BA	X	X	X	X	X	X
2	CMTL2351B	X	X	X	X	X	X
3	CMIH145AA	X	X	X	X	X	X
4	CMDB254IA	X	X	X	X	X	X
...	...	X	X	X	X	X	X

Table 9: Distinctive characteristics of fabrics

No.	Fabric type	Characteristic	Resource usage
1	Fabric from dirty yarn	Clean the machine and the surrounding area after each fabric unload.	Plus 10.65 minutes of cleaning/ unload time.
2	Fabric have OP yarn	Care should be taken every time the unload fabric takes a lot of time. Time consuming to load OP yarn	- Plus: 26.17 minutes to load OP yarn - Unload: 22.69 minutes / time (multiply 2.06 times compared to normal).

Table 10: Input variables and data sources

No.	Input variables	Data sources
1	Material cost	Purchasing Department
2	Direct labor costs	Knitting Department
3	Direct machine hour cost (Electricity, oil)	Finance Department
4	Indirect labor costs	Finance Department
5	Depreciation cost of machinery	Finance Department
6	Factory depreciation expense	Finance Department
8	Spare parts & Indirect material costs	Purchasing Department
9	Maintenance and safety costs	Finance Department
10	Total Operation time	IE Department
11	Running time	IE Department
12	Standard time	IE Department
13	Output	IE Department

Table 8: Fabric type and speed

Greige code	Speed (Min/Kg)	Fabric type
CMTP591BA	10.5	Nomal poly
CMTL235IB	19.7	Fabric from dirty yarn
CMIH145AA	28.3	Fabric from dirty yarn
CMDB254IA	15.4	Nomal poly
CMTB251IB	9.5	Fabric have OP yarn
CMTM205IA	16.4	Nomal poly

when changes exceed 5%, although data input is currently manual.

DISCUSSION

The findings highlight the inadequacy of the traditional costing method, particularly in handling indi-

rect and fixed costs, leading to significant underestimation compared to the more accurate ABC method. The ABC method's strength lies in its direct allocation of indirect costs to order operations. The less than 7% difference between the ABC method and actual costs confirms its improved accuracy. The identified communication gap between departments regarding cost updates points to a need for better information flow. Expense ratios provide crucial information for effective cost management. While the new model shows high accuracy and update responsiveness, the manual data entry is a limitation. The current Excel-based data presentation, though complete, could benefit from further automation for enhanced visualization.

CONCLUSIONS

The Activity-Based Costing (ABC) method offers a more accurate cost calculation for the textile knitting workshop compared to the traditional method by better allocating costs based on actual operations. The

cost matrices from the ABC method aid in identifying areas for improvement and support decision-making. While its complexity requires careful implementation, the level of detail can be adjusted. Maintaining the model's accuracy depends on ensuring data quality, appropriate model structure, and parameter optimization.

ABBREVIATION

Activity-Based Costing (ABC)
Expense-Activity-Dependence (EAD)
Activity-Product-Dependence (APD)
Time-Driven Activity-Based Costing (TDABC)
Overall equipment performance (OEE)

CONFLICT OF INTEREST

The authors wish to confirm that there are no known conflicts of interest associated with this publication and there has been no significant financial support for this work that could have influenced its outcome.

AUTHORS' CONTRIBUTION

All authors conceived of the study and participated in its design and coordination, and helped to draft the

manuscript. The authors read and approved the final manuscript.

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Áp dụng mô hình Xác định chi phí dựa trên hoạt động cho đơn hàng dệt may

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TÓM TẮT

Định giá sản phẩm là một hoạt động phổ biến trong bất kỳ doanh nghiệp nào. Quá trình này ảnh hưởng trực tiếp đến lợi nhuận của công ty, đồng thời cũng là yếu tố quyết định khi khách hàng lựa chọn nhà cung cấp. Hầu hết các doanh nghiệp chỉ tính giá trị hàng bán dựa trên thông tin từ phòng kế toán, nghĩa là tính giá dựa trên các chi phí phát sinh. Phương pháp này chỉ phù hợp để kiểm soát chi phí và không hỗ trợ lập kế hoạch hoặc ước tính giá trị đơn hàng trước khi ký hợp đồng. Thông thường, các doanh nghiệp đưa ra giá đặt hàng dựa trên kinh nghiệm và có thêm chi phí chodự phòng. Việc tính giá bán theo phương pháp này có thể gây thiệt hại cho doanh nghiệp vì thực tế có thể chi phí sẽ nhiều hơn hoặc không có lợi thế cạnh tranh nếu sử dụng chi phí dự phòng cao làm giá đưa ra cao. Đã có các nghiên cứu đề xuất một số phương pháp định giá chính xác và nhanh chóng. Chi phí dựa trên hoạt động (ABC) là một trong những phương pháp định giá hiệu quả nhất cho đến nay. Bài báo đề xuất áp dụng phương pháp này tại một công ty dệt may sản xuất theo đơn đặt hàng. Việc xây dựng mô hình Xác định chi phí dựa trên hoạt động giúp công ty nhìn nhận rõ ràng các khoản chi phí phát sinh mà phương pháp định giá truyền thống không làm được, từ đó tính toán chi phí một cách chính xác và cụ thể hơn, giúp công ty có cái nhìn rõ hơn về nguồn gốc của chi phí và hỗ trợ cho việc ra quyết định. Bài viết thu thập thông tin về hoạt động sản xuất, nguồn lực, chi phí phát sinh và phân bổ chi phí cho các hoạt động cụ thể. Căn cứ vào tình hình sản xuất thực tế của công ty, mô hình có thể tính giá thành sản phẩm. Một công cụ cũng được đề xuất là tạo bảng dữ liệu bằng Excel để cập nhật thông tin và tính toán cho các đơn hàng khác nhau.

Từ khóa: Xác định chi phí dựa trên hoạt động, phương pháp ABC, chi phí hoạt động, chi phí sản xuất dệt may

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