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Abstract
Distribution Center has a very complicated working system. It needs standardized working plan to accomplish the best service quality; besides, it searches for a balance between service and cost, which is a very important issue for distribution.
The distribution in Taiwan mostly adopt traditional accounting rule, which lacks of the basis of casual relation and can’t show the real working cost. Otherwise, it makes an unbalanced phenomenon in distribution valuation and the cost.
By this case study in depth, we develop how a distribution center guides into the Activity-Based costing (ABC), and its difference from the traditional pricing policy. To make an example by a room temperature food distribution center, we collect the relevant data for one year, and adopt two phased sharing procedure. The whole resources were shared to nine working categories. Through the working reason, the cost comes into working target.
The result of this study shows that the distribution center guided into ABC system will clearly analyzes distribution working classes and cost origins. It can be checked by percentages of goods first, and valuated by the numbers of shipping. Therefore it will be better for many kinds of customer in the working services- including the choice working, wellhouse management, order checking and some managing services. This study will show how to use the ABC system in any normal distribution working, and valuated model by numbers of goods. It will be a new trend in the future.
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