



Activity-Based Costing Model Design and Application Course

1 – 5 March 2027
Tokyo

Activity-Based Costing Model Design and Application Course

Ref: 1043_176916 **Date:** 1 – 5 March 2027 **Location:** Tokyo **Fees:** 10000 Euro

Overview

Activity-Based Costing Model Design and Application Course is a one-week intermediate course for management accountants, cost analysts, finance partners, controllers, and operational managers, who leave with an ABC Model Design Workbook. Participants trace resources to activities, form cost pools, select resource and activity drivers, assign costs to products, services, and customers, and test profitability and capacity implications. The course combines conventional and time-driven ABC with validation, governance, and decision-use controls. Agile Leaders Training Center develops activity-based costing model capability.

Who Should Attend

- Management accounting teams responsible for cost models, allocations, and decision support
- Cost analysis teams responsible for product, service, customer, and process cost visibility
- Finance business partners responsible for interpreting cost behavior and profitability
- Operations control teams responsible for activity volumes, capacity, and process data
- Managers responsible for pricing, service design, product mix, and resource decisions

The course assumes participants can work with cost-center reports and spreadsheet calculations, and it leaves introductory bookkeeping, statutory costing, and enterprise-system configuration outside its scope.

Departments and Industries

The course supports organizations that need traceable overhead assignment and decision-ready cost information.



- Management accounting, cost control, finance planning, and business partnering
- Operations, process improvement, shared services, and performance management
- Manufacturing, engineering, logistics, and distribution
- Healthcare, hospitality, telecommunications, and professional services
- Financial services, technology, utilities, and public service delivery

Learning Objectives

By the end of this course, participants will be able to:

- Analyze resource consumption, activities, cost pools, and cost objects
- Build resource-driver and activity-driver assignment structures
- Apply conventional and time-driven ABC calculations
- Evaluate product, service, customer, and process profitability
- Diagnose capacity, data, reconciliation, and sensitivity issues
- Design validation, ownership, update, and decision-use controls



Course Agenda

Day 1: Model Scope and Activity Architecture

- ABC Decision-Scope and Cost-Object Charter
- Resource Ledger and Overhead Boundary Map
- Process-to-Activity Decomposition Method
- Activity Dictionary and Granularity Rules
- Cost-Pool Design and Homogeneity Test

Day 2: Resource and Activity Drivers

- Resource-to-Activity Assignment Matrix
- Resource-Driver Selection and Evidence Sheet
- Activity-Driver Causality Assessment
- Driver-Volume Data Collection Plan
- Activity-Rate Calculation Worksheet



Day 3: Cost Objects and Profitability

- Product and Service Cost-Object Hierarchy
- Customer and Channel Cost-to-Serve Map
- Activity-Cost Assignment Engine
- Cost-Object Profitability Bridge
- Cross-Subsidy and Distortion Diagnostic

Day 4: Time-Driven ABC and Governance

- Practical-Capacity Estimation Method
- Capacity Cost-Rate Calculation Sheet
- Time-Equation and Duration-Driver Model
- Unused-Capacity Analysis Dashboard
- Model Reconciliation, Sensitivity, and Ownership Controls

Day 5: ABC Model Validation and Application

- Exercise: Validate Activity and Driver Logic
- Exercise: Reconcile Resource and Assigned Costs
- Exercise: Test Profitability and Capacity Scenarios
- Exercise: Prepare Decision-Use Cost Insights
- Capstone Exercise: ABC Model Design Workbook



Practical Exercises

The course uses suggested activities that connect process evidence, driver logic, model calculations, profitability interpretation, and governance.

- Suggested activity: map a manufacturing process and a service process into controlled activity dictionaries
- Suggested activity: select resource and activity drivers and document causality, data source, and limitations
- Suggested activity: compare conventional ABC with a time-driven capacity model
- Suggested activity: explain product and customer profitability changes to an operational decision owner

FAQs

Who suits activity-based costing model design training?

Management accountants, cost analysts, finance partners, controllers, and operational managers suit the training. Participants should already handle cost-center reports and basic spreadsheet calculations.

How does activity-based costing differ from general cost accounting training?

Activity-based costing traces resources through activities to cost objects using causal drivers. General cost accounting training covers a broader range of cost classifications, job and process costing, variance analysis, and accounting procedures.

How are activity-based costing drivers selected?

Drivers are selected by testing causal relevance, measurability, data availability, stability, cost of collection, and decision usefulness. Resource drivers assign resource costs to activities, while activity drivers assign activity costs to cost objects.

What does time-driven activity-based costing add?

Time-driven ABC uses capacity cost rates and estimated time requirements to assign costs. It can make used and unused capacity visible and can simplify models where transaction duration explains resource consumption.



Conclusion

Participants take back an ABC Model Design Workbook containing scope rules, activity dictionaries, cost pools, driver evidence, rate calculations, profitability views, capacity analysis, and governance controls. It makes cost assignment assumptions traceable and testable. Finance and operations teams can use it to maintain cost insight for pricing, mix, process, and capacity decisions.