



Advanced Cost Accounting for Service Organizations Training Course

7 – 11 December 2026
Munich

Advanced Cost Accounting for Service Organizations Training Course

Ref: 1106_181672 **Date:** 7 – 11 December 2026 **Location:** Munich **Fees:** 5700 Euro

Overview

Advanced Cost Accounting for Service Organizations Training Course is a one-week course for service-sector cost accountants, finance business partners, operations leaders, professional-services managers and analysts, who leave with a Service Cost and Client Profitability Pack. Participants define service cost objects, validate time records, price practical capacity, build time equations, assign indirect costs and compare client and service-line margins. The course connects resource use with utilization and pricing decisions. Agile Leaders Training Center develops service organization cost accounting capability.

Who Should Attend

- Cost accounting teams responsible for service and client cost models
- Finance partners responsible for margins, pricing and capacity evidence
- Operations leaders responsible for workload, staffing and utilization
- Professional-services managers responsible for engagements and realization
- Analysts responsible for activity, time and profitability data

The course assumes participants can interpret ledgers, time records and service performance data, and it leaves out external-audit opinions, tax advice and system-specific configuration.

Departments and Industries

The course supports departments and industries where people, time, activities and shared resources determine service economics.



- Service finance, cost accounting, operations and workforce planning
- Commercial finance, pricing, client management and shared services
- Consulting, engineering and legal services
- Healthcare, education and financial services
- Technology support, logistics services and outsourced operations

Learning Objectives

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

- Build a service cost-object and responsibility map
- Apply time and labor capture controls
- Analyze practical-capacity cost and unused capacity
- Build a time-driven activity-based costing model
- Evaluate engagement, client and service-line profitability
- Prioritize utilization, pricing and resource decisions



Course Agenda

Day 1: Service Cost Objects and Data

- Service, Engagement and Client Cost-Object Hierarchy
- Service Resource Cost Pool Map
- Time and Labor Capture Control Sheet
- Direct and Indirect Service Cost Classification
- Service Cost Data Lineage Register

Day 2: Capacity and Time-Driven Costing

- Supplied and Practical Capacity Model
- Capacity Cost Rate Calculation
- Service Activity Unit-Time Estimate
- Time Equation and Complexity Driver Design
- Used and Unused Capacity Cost Report



Day 3: Engagement and Client Costing

- Engagement Job Cost Sheet
- Client Activity Driver Dictionary
- Shared-Service Cost Allocation Matrix
- Rework and Nonbillable Time Cost Bridge
- Client Cost-to-Serve Profile

Day 4: Profitability and Service Decisions

- Utilization, Realization and Margin Bridge
- Client and Service-Line Profitability Ladder
- Service Pricing Evidence Model
- Staffing and Capacity Scenario Grid
- Service Portfolio Decision Scorecard

Day 5: Service Cost Decision Practice

- Exercise: Validate Time and Service Cost Data
- Exercise: Calculate Practical-Capacity Rates
- Exercise: Build Client Cost-to-Serve Profiles
- Exercise: Compare Pricing and Staffing Scenarios
- Capstone Exercise: Service Cost and Client Profitability Pack



Practical Exercises

The course uses suggested activities to convert time, activity and capacity data into service economics.

- Suggested activity: map service cost objects for consulting and healthcare cases
- Suggested activity: estimate practical capacity and expose unused resource cost
- Suggested activity: build a time equation for engagements with different complexity
- Suggested activity: present a client pricing and staffing recommendation

FAQs

Who suits cost accounting for service organizations training, and what does it assume?

Cost accountants, finance partners, operations leaders, service managers and analysts suit the training. It assumes practical familiarity with ledgers, time records and service performance data.

How does service cost accounting differ from manufacturing cost accounting?

Service cost accounting emphasizes people, time, capacity, activities, engagements and clients, while manufacturing cost accounting emphasizes material conversion, inventory flows, production overhead and physical units.

How is practical capacity used in service costing?

Practical capacity represents usable resource time after normal interruptions and provides the denominator for calculating a capacity cost rate without hiding unused capacity in client costs.

Why use time-driven activity-based costing for services?

Time-driven activity-based costing links resource cost rates with unit time and complexity drivers, allowing different service transactions and clients to consume capacity according to their demands.

How can a service organization measure client profitability?

Client profitability compares revenue with direct labor, activity cost, rework, support demand and capacity use, while separating unused resource cost from cost-to-serve evidence.



Conclusion

Participants take back a Service Cost and Client Profitability Pack containing cost-object maps, time controls, capacity rates, time equations, job cost sheets, client profiles and profitability ladders. The pack makes resource demand, unused capacity and margin consequences visible. It supports decisions about staffing, pricing, client mix, process improvement and service-line performance.