# Article information:

The implementation of an Activity-Based Costing (ABC) system in a manufacturing company - ScienceDirect  
<https://www.sciencedirect.com/science/article/pii/S2351978917307990>

# Article summary:

1. The article discusses the implementation of an Activity-Based Costing (ABC) system in a manufacturing company.

2. The ABC methodology establishes that resources are consumed by activities and these are consumed by products and services.

3. The goal of this work is to report the main results obtained with the implementation of an industrial cost model based on the ABC principles in a Portuguese coffee production company.

# Article rating:

May be slightly imbalanced: The article presents the information in a generally reliable way, but there are minor points of consideration that could be explored further or claims that are not fully backed by appropriate evidence. Some perspectives may also be omitted, and you are encouraged to use the research topics section to explore the topic further.

# Article analysis:

The article is generally reliable and trustworthy, as it provides detailed information about the implementation of an Activity-Based Costing (ABC) system in a manufacturing company. It cites several sources to back up its claims, such as Harvard Business Review, International Journal of Production Economics, and Management Accounting Quarterly. Furthermore, it provides a comprehensive overview of the ABC methodology and its application in a Portuguese coffee production company.

However, there are some potential biases that should be noted. For example, the article does not explore any counterarguments or alternative approaches to implementing an ABC system in a manufacturing company. Additionally, it does not provide any evidence for some of its claims or discuss any possible risks associated with implementing such a system. Finally, while it does cite several sources to back up its claims, some of these sources may be biased or outdated due to their age (e.g., Management Accounting Quarterly from 1988).

In conclusion, while this article is generally reliable and trustworthy, there are some potential biases that should be taken into consideration when evaluating its trustworthiness and reliability.

# Topics for further research:

* Alternative approaches to Activity-Based Costing
* Risks associated with Activity-Based Costing
* Pros and cons of Activity-Based Costing
* Activity-Based Costing implementation case studies
* Activity-Based Costing in manufacturing companies
* Recent research on Activity-Based Costing

# Report location:

<https://www.fullpicture.app/item/8ac0bdfd661b7061199b351ccdeedd4d>