

A Suggested Model For Building ABC Cost Database in Service Organizations

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Abstract

This study aims to view the importance of using Database management systems in the field of Cost Accounting through present a suggested model for Activity Based Costing database in service organizations.

The study find out that there is possibility to apply database management concepts and elements in order to build an ABC database so we can save, edit, treatment, and retrieve cost data in a appropriate form to users.

The suggested database contain the entities that involved in ABC System (Activities, Cost Drivers, Resources, etc) and the relations between entities, and some of SQL statements that can be used in ABC Database.

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