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Research and Practice on the Process Cost Estimation Based on Working Procedure of Railway Transportation Equipments

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ABSTRACT

With the rapid development of Chinese economic, enterprise cost control and management of enterprise face enormous challenges. Traditional cost control and management are almost dominated by after-costing in mainland. Prior-cost estimation is generally based on statistical result of historical cost data. The theories of cost accounting and Enterprise Resource Planning are uses for reference. The prior-estimation of process-based cost of railway transportation equipments is researched and practiced from the product manufacturing process. In the view of refined management of costs, the constitution of the process cost is analyzed in manufacturing process of railway transportation equipments, and it is presented that a mathematical model of cost estimation based on working procedure. Enterprise could know the process cost of a product before it is manufactured by it. That provides a reliable basis for controlling and managing the enterprises prosecution cost. Then the process cost estimation based on working procedure of a gear is selected as an example, which is one of the gears in starting transmission of the railway locomotive diesel engine.

KEYWORDS

Refined Management, Process Cost, Cost Estimation, Working Procedure, Railway Transportation Equipments

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