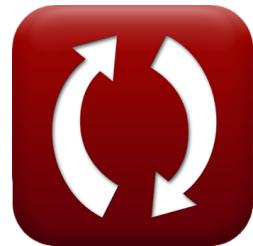




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Important Formulas of Cost Accounting

Calculators!

Examples!

Conversions!

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List of 16 Important Formulas of Cost Accounting

Important Formulas of Cost Accounting ↗

1) Backorder Rate ↗

$$fx \quad BR = \left(\frac{NUO}{TNO} \right)$$

[Open Calculator ↗](#)

$$ex \quad 0.152542 = \left(\frac{45}{295} \right)$$

2) Conversion Cost ↗

$$fx \quad CC = DLC + MOC$$

[Open Calculator ↗](#)

$$ex \quad 1100 = 600 + 500$$

3) Cost of Goods Sold ↗

$$fx \quad COGS = BI + PDP - EI$$

[Open Calculator ↗](#)

$$ex \quad 17355 = 13200 + 6800 - 2645$$



4) Customer Acquisition Cost ↗

$$\text{fx} \quad \text{CAC} = \frac{\text{CSM}}{\text{NNCA}}$$

Open Calculator ↗

$$\text{ex} \quad 1.8 = \frac{2700}{1500}$$

5) Labour Cost Variance ↗

$$\text{fx} \quad \text{LCV} = (\text{SO} \cdot \text{SR}) - (\text{ATH} \cdot \text{ART})$$

Open Calculator ↗

$$\text{ex} \quad 465 = (6 \cdot 140) - (5 \cdot 75)$$

6) Labour Efficiency Variance ↗

$$\text{fx} \quad \text{LV} = \text{SR} \cdot (\text{ST} - \text{AT}) \cdot \text{V}$$

Open Calculator ↗

$$\text{ex} \quad 2100 = 140 \cdot (5 - 4) \cdot 15$$

7) Learning Curve ↗

$$\text{fx} \quad \text{LC} = (a \cdot X)^{-b}$$

Open Calculator ↗

$$\text{ex} \quad 0.0004 = (10 \cdot 5)^{-2}$$

8) Material Usage Variance ↗

$$\text{fx} \quad \text{MUV} = \text{STP} \cdot (\text{AQU} - \text{SQ})$$

Open Calculator ↗

$$\text{ex} \quad 8550 = 855 \cdot (110 - 100)$$



9) Noria Effect ↗

$$fx \quad NE = \frac{NHSC - LSC}{PSC}$$

Open Calculator ↗

$$ex \quad 4 = \frac{6550 - 550}{1500}$$

10) On-Time Delivery ↗

$$fx \quad OTD = \frac{OTU}{TTU}$$

Open Calculator ↗

$$ex \quad 5 = \frac{2500}{500}$$

11) Overall Equipment Effectiveness ↗

$$fx \quad OEE = GC \cdot \frac{ICT}{PPT}$$

Open Calculator ↗

$$ex \quad 3280 = 6560 \cdot \frac{5}{10}$$

12) Prime Cost ↗

$$fx \quad C_{Prime} = DMC + DLC$$

Open Calculator ↗

$$ex \quad 1600 = 1000 + 600$$



13) Production Cost 

fx
$$PC = TFC + TVC$$

Open Calculator 

ex
$$13750 = 4985 + 8765$$

14) Takt Time 

fx
$$TT = \frac{PT}{CD}$$

Open Calculator 

ex
$$0.01 = \frac{15}{1500}$$

15) Total Addressable Market 

fx
$$TAM = ACV \cdot NPC$$

Open Calculator 

ex
$$780000 = 15600 \cdot 50$$

16) Unit Cost 

fx
$$UC = \frac{TC}{TUP}$$

Open Calculator 

ex
$$59.47368 = \frac{56500}{950}$$



Variables Used

- **a** Time Taken to Produce Initial Quantity
- **ACV** Annual Contract Value per Client
- **AQU** Actual Quantity Units
- **ART** Actual Rate
- **AT** Actual Time
- **ATH** Actual Hours
- **b** Learning Coefficient
- **BI** Beginning Inventory
- **BR** Backorder Rate
- **C_{Prime}** Prime Cost
- **CAC** Customer Acquisition Cost
- **CC** Conversion Cost
- **CD** Customer Demand
- **COGS** Cost of Goods Sold
- **CSM** Cost of Sales and Marketing
- **DLC** Direct Labour Cost
- **DMC** Direct Materials Cost
- **EI** Ending Inventory
- **GC** Good Count
- **ICT** Ideal Cycle Time
- **LC** Learning Curve
- **LCV** Labour Cost Variance
- **LSC** Leavers Salary Cost
- **LV** Labour Efficiency Variance



- **MOC** Manufacturing Overhead Cost
- **MUV** Material Usage Variance
- **NE** Noria Effect
- **NHSC** New Hires Salary Cost
- **NNCA** Number of New Customers Acquired
- **NPC** Number of Potential Clients
- **NUO** Number of Undeliverable Orders
- **OEE** Overall Equipment Effectiveness
- **OTD** On-Time Delivery
- **OTU** On Time Units
- **PC** Production Cost
- **PDP** Purchases During the Period
- **PPT** Planned Production Time
- **PSC** Previous Salary Cost
- **PT** Production Available Time
- **SO** Standard Hours for Actual Output
- **SQ** Standard Quantity
- **SR** Standard Rate
- **ST** Standard Time
- **STP** Standard Price
- **TAM** Total Addressable Market
- **TC** Total Cost
- **TFC** Total Fixed Costs
- **TNO** Total Number of Orders
- **TT** Takt Time
- **TTU** Total Units
- **TUP** Total Units Produced



- **TVC** Total Variable Costs
- **UC** Unit Cost
- **V** Variance
- **X** Cumulative Number of Batches



Constants, Functions, Measurements used



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