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PREFACE

THE increasing competition and changed conditions of manufacturing have brought the subject of cost accounts very much to the front during recent years, and it is to meet the want, so often felt, of a book that gives the principles of the subject, and at the same time, is of practical utility, that the present book has been put upon the market. The present work does not claim to be original, for we are told that there is nothing new under the sun, but it does attempt, in the first part, to deal with principles, and in the second part, with actual practice. That it may be of service to the manufacturers of this country is the author's wish, for upon the success of our manufactures the ultimate supremacy of England undoubtedly depends.

Cost accounts are of fairly recent origin, and their existence has been necessitated owing to the complexities of modern commerce, and the growth of the factory system. Under these conditions it becomes more and more essential for a manufacturer to know exactly the circumstances under which he carries on his business, both in total and in detail, and it is to assist him to do this that cost accounts have become necessary, and may now be considered one of the most important factors in the administration of a modern manufacturing business.

There is no recognized definition of costing, and to give an accurate definition in a few words would be exceedingly difficult. Cost accounts may be described as a systematic and accurate record of the detail transactions relating to manufacturing, with a view to arriving at the actual cost, both direct and indirect, of the output of a factory or shop. They are quite distinct from the purely financial accounts, although the results shown by the cost accounts should be brought to as near an agreement as possible with the financial records. Cost accounts deal with the practical administration of a factory, and although affected by the commercial records, they are entirely distinct therefrom.

Cost accounts became necessary when information was required for estimating or tendering for important contracts, for which no

scale of prices was known to the contractor. To trust to luck was impossible, for it was essential that the price quoted should be low enough to have a reasonable chance of being accepted, and at the same time sufficiently high to cover the cost of the work, allowing for all indirect expenses, and a fair margin of profit.

When a system of cost accounts has been brought into existence, the results shown on a previous similar job can be used as a guide for quoting in future cases.)

Since this book was first written, the advantages of a scientific and accurate system have become better known, and this particular branch of accounting has greatly improved.

(Cost accounts endeavour to arrive at net results by analysis, showing as it were a series of small Trading and Profit and Loss Accounts, whilst commercial accounts endeavour to arrive at the same total result by the grouping of every class of expenditure.

In introducing a system, it is wise, as a rule, to proceed slowly at first, and to extend the system according to the necessity of the particular case. It is easier to adapt a simple system to peculiar circumstances than a complicated one, hence the advantage of proceeding with caution at the outset.

In order to arrive at the most useful and satisfactory results with the minimum of labour and expense, great care must be exercised in deciding what shall be recorded in total and what in detail, and since the costing system must give a complete history of each individual job, all instructions and orders should be committed to writing. For this purpose specially printed forms should be used suitable for each individual case, and the use of duplicating devices by carbon copies will be found of the greatest utility.

As far as possible foremen and workmen should be relieved of all clerical work, and any information that they are called upon to supply should be of the simplest possible nature.)

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