

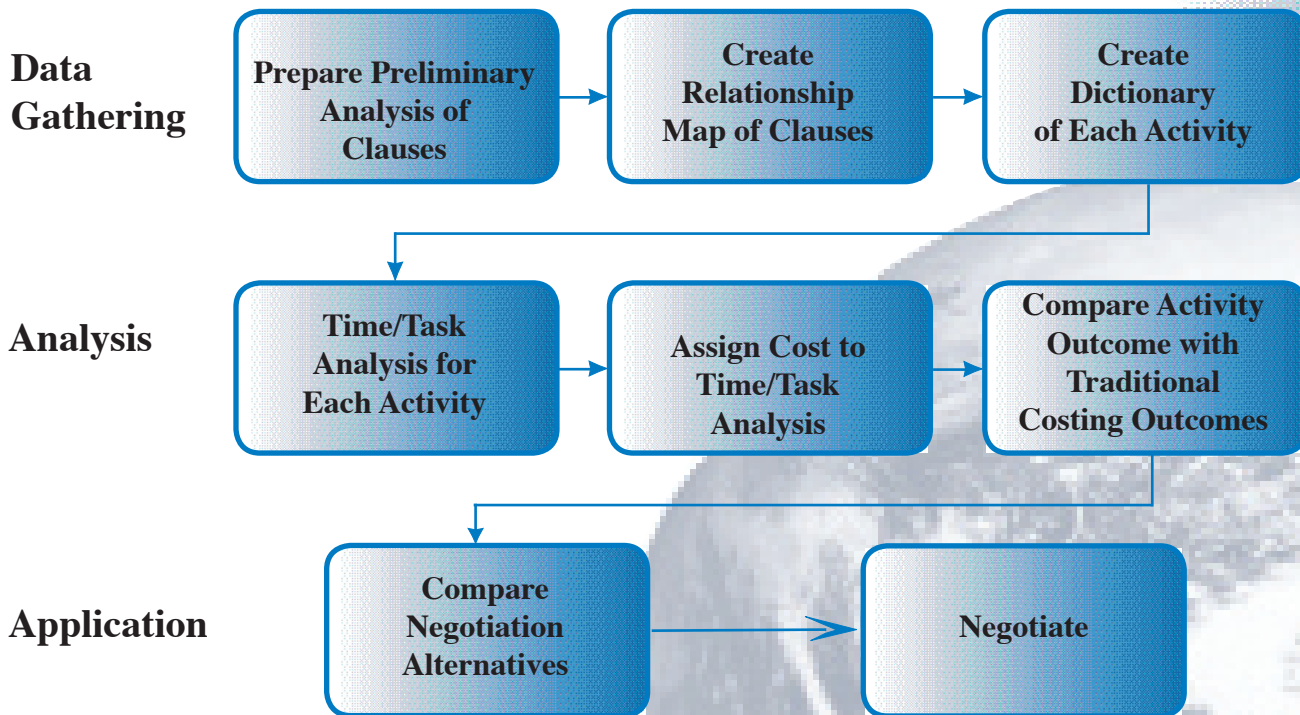
Activity Based Labor Contract Costing is used to provide both a traditional view and an activity costing view that all companies and organizations can understand and utilize in striving to tie together organizational objectives with division/department objectives.

ABLCC fact Sheet

BENEFITS:

- 1- Allows for valid comparisons between union facilities and non-union facilities
- 2- Establishes true and net costs
- 3- Allows for maximum flexibility at the table

PROCESS:



Activity Based Costing provides direction for continuous improvement and other quality initiatives by identifying non-value added costs.

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G** The Power Group, Inc.
1200 Blanchette Drive
East Lansing, MI 48823
Ph: (517) 336-7066
Fax: (517) 336-7099
<http://www.pwrgrp.com>
E-mail: donaldp104@aol.com