The CAM-I ABCM Model
AKA The CAM-I Cross

Sensitive to variation & diversity of cost objects

Cost Assignment View
- Resources
- Resource Cost Assignment
- Activity Cost Assignment
- Cost Objects (Outputs)

Process View
- Cost Drivers (Activity Triggers)
- Activities
- Performance Measures

ABM
- Why things cost

ABC
- What things cost

Better Decision Making
- Senior Mgmt Buy-In
- Profitability Analysis
- Product Costing / Pricing
- Channel / Customer Analysis
- Make vs. Buy

Copyright, 1990