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Designing a Cost Model for Pulse in East Azerbaijan Telecommunication Company

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ABSTRACT

With increasing development companies around the world, our country Iran is not an exception and keep pace with this development according to the conditions prevailing in different fields expanded, The telecommunications compliance with Article 44 of the constitution And move towards privatization of the state monopoly in the This leads to emerging operators with strong potential for the days that involved the complex challenge This development has lagged behind and competitive with others in order to survive in the market are at an acceptable level of service to its customer's In this regard, in addition to rely on the equipment and infrastructure facilities need a strong financial system for the preparation of financial information for users outside the organization Such as the tax country or shareholders and a strong financial system for the management of the company are domestic users For the analysis of financial data to make better decisions than the development or production of certain outdated act according to its earnings In addition to pricing and decisions regarding the production and sale to a financial system warning that the value of finished goods is needed Because the value of finished products in different times and conditions may differ In this regard, due to the lack of Production system cost in telecommunications company we decided to design cost model is based on the financial coding system that includes all Specific, detailed and coding functions to achieve cost in different areas of the province, So in various parts of the cost of the product to be obtained separately.

1. Introduction

The most important role of a company is determining the price of the finished production. Therefore, the operator and other service companies in this regard the price of all the financial problems better show. Why is generated when the product is sold or consumed as soon as the product sol.

At this stage between production and sales have studied the factors influencing them in different groups, including the costs of production, financial, administrative, support maintenance and infrastructure division, etc Hand cost differences in different areas, including conversational distance and applicable fees at various places we evaluated To assess the value of production as soon as the present value of finished products. Therefore The aim of this study is to provide a model to calculate the value of finished goods pulse (unit of measurement for telephone calls) respectively. The main purpose of the model is designed to get the cost of the product (pulse) is in the Telecommunication Company of East Azarbaijan. Secondary objectives of the study include:

1-Factors affecting the cost of the product

2-Modeling factors affecting the cost to have taken appropriate classification costs

3-The concept is to identify internal and external factors

In this study, we are trying to answer the following questions:

1-How cost sharing based products (pulses) How will it be?

2-Factors affecting the cost factor product?

3-The final model factors affecting the cost of production mean?

4-Appropriate strategy to develop the model, the cost of the strategy be?

2. Research Methodology

In this study, data mining applied for the analysis and the establishment of strengths and weaknesses of all pulse Pricing Model Based on the available facilities in the organization and better cost analysis and better performance pricing model to achieve all located fixed price finished. A total of 70 communications center between 950 production centers (telecommunications) in the province, for example, are classified in different categories of low capacity and high capacity with low centers Capacity:

128, 256, 512, 1024, and 2048 the number of urban centers and high-capacity starting from 2024 up telephones and sampling were selected based on the sampling variance. Data analysis methods to prorate fees for any of the activities of the center and using Activity Based Costing A.B.C and actual costing for the relief of better described using cost data.

3. How is Costing?

In parallel with the evolution of Cost and Management Accountants continued rapid growth of the service sector in the economy is the collective factor, Service units such as production units are in intense competition increasing deregulation as well as many services such as banking, Transport, communications and etc so much competition has increased as a result of the service units as well as production units focus on topics such as time, customer satisfaction, reduction of costs and productivity

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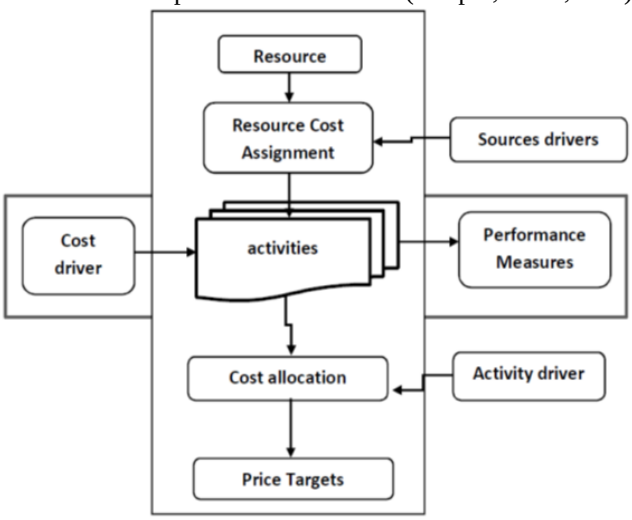
As a result, industry and management accounting methods applicable to and use of the environment is Service Organizations (Sarkhani, M. 2013).

4. Activity-Based Costing

Activity Based Costing systems in manufacturing and service companies or retailers may be associated with the work order system or stage costing system to be used. The activity-based costing system is that instead of trying to be cost sharing on the basis of their production units based on the level of sharing activity. Accordingly, this system requires the company to identify activities that consume resources and produce goods or provide services. Cooper (Cooper) as well as the relationship between cost items, activities and products in the ABC model is presented as follows. (Cooper,Robin,1988)



4.1 Cost category

Cost classification concepts in order to collect accurate and effective utilization of information and based on the principles follows.

Based on the nature of the cost:

A) Construction costs include:

1- direct materials: Materials that in relation to certain crops and certain manufacturing process and easily tracked, measured and calculated.

2- direct labor: wages directly to goods or services performed in the initial conversion, play a role.

3- factory overhead: public expenditures is inevitable, but companies are realizing that they can not be easily identified and defined between products and after that the amount of these costs and general overhead costs other than the cost of materials and direct labor.

B) Operating costs include:

1. The sales and distribution costs
2. Financial and administrative expenses

According to product includes:

A) Direct materials B) Direct labor C) Factory overhead

Based on the accounting period include:

A) Current costs B) Capital cost

According departments include:

A) Services department B) Production departments

Based on economic considerations include:

The cost of lost opportunity as lost profits due to the selection of a solution that is considered to be sacrificed.

Cost of lost :are costs that have occurred in the past and taking any decision on whether the future can not be influenced.

Attributable costs: costs that are not registered in the accounting entity such as the cost of capital never to pay cash are not.

Actual costs paid: cash costs that are the real assets amortization expense in the current period are therefore not paid.

The tendency to change:

A) Fixed costs: costs that are within the scope of their respective fixed but variable fixed costs per unit, this means by increasing production levels in the range of fixed cost per unit decreases.

Fixed costs are essentially fixed, but fixed characteristics of school management through policies that in the long run all costs are variable.

One of the advantages of mass production of fixed costs is that the economies of voluntary reaction reflects fixed cost in production costs and reduced pricing is finished.

B) Variable expenses: These costs will change in line with fluctuations in plant capacity, so variable costs per unit are fixed.

C) Mixed costs: These costs are in fact a combination of fixed and variable costs, such as costs of water, electricity and telephones stationary part of these costs as demand amounts. The amount of fixed contract or subscription.

D) Semi-variable costs, which are of two types.

1-Semi-variable costs rise: the cost of such rate increases with increasing activity levels by increasing the proportion of energy sources that will be done to encourage savings.

2- Semi-variable cost reduction: these costs by increasing activity levels increase with decreasing the learning curve realize that it is also called.

Semi-fixed costs: These costs are fixed in their respective domains and other levels realize the next step changes come from the same domain to another domain.

Due to the factors described in the tendency to change the cost of factory overhead cost accounting in preparing the budget, Must identify and implement complex fixed and variable costs them separated out why, ultimately, both fixed and variable costs will be announced. (Arabmazar Yazdi, M 1998).

4.2 Pricing expired, cost and loss

Pricing finished ,lost interest in schooling, goods, services and assets which actually change from one type to another, such as the purchase of Commodity (cash conversion to product Balance Sheet) until the are not sold , Unrealized financial cost concept in accounting is applied. As soon as the sale of goods related to the resources used As the price of services carried out at the expense of common sense and report profit and loss are financial reflected. (Sajadinejad, H. 1992)

4.3 How to calculate overtime costs

The reason for doing overtime overtime to determine whether the costs should be taken into account, or to a certain circle overhead. If you have a special purpose in case of overtime, including overtime costs should be considered to be objective.

But in some cases due to the high volume of services do not need to add extra overtime labor costs should be allocated to overhead finds and if the cost of overtime with the product or service is indirect rather than direct circle. (Sarkhani, M. 2003)

4.4 Overhead Cost Analysis

Costs of services combined cost of materials, wages and public spending produced the so-called overhead costs. Overhead features that are directly related to company operations have been conducted, but an indirect relation with certain services and certain

The lack of homogeneity and constituent elements are different and react differently to the same action against fluctuations in volume due to a combination of fixed costs, variable and are mixed.

4.5 Actual overhead and overhead absorption

Actual overhead costs during the period of public companies that are established and documented and supporting documentation are permanently in debt costing system overhead account these costs are accumulated And overhead absorption of overhead costs in accordance with anticipated budget and assigned on the basis of unit production capacity And the costing system could linger permanently keep the product in terms of production cost is calculated And the third element of overhead cost of production based on the rate of the budget was to include service and production costs calculated At the end of the absorption of overhead costs related to the deviation compared to the actual overhead to calculate and analyze (Abdo Tabrizi and Azim Zadeh, 1985).

4.6 Calculate absorption overhead rates

The overhead rate before the start of the financial period is calculated as follows:

Variable overhead predicted+ Fixed overhead predicted= Overhead absorption rate The basis of predicted Overhead absorption rate* The factual basis= Absorbed overhead The advantage is that the absorbed overhead allows us to return during a fiscal period allocation of materials and direct labor services gradually during the product or service, Digits as overhead to account for services and the cost of services will be always kept in mind. But in the periodic system, overhead items are recorded only in the offices and during no attempt to transfer them into account during the services or goods for not the overhead is not done during the period. (Anvari Rostami, khademi zareh, Heidari, Buicki and Neshat, 2013)

4.7 Absorption costing and variable costing

Absorption costing and variable costs of financial reporting and reflect two different perspectives on cost sharing product proved to external reporting perspective is dominant, The product cost should include all production costs, including direct labor, direct materials, overhead absorption costing method commonly known name. Current absorption costing is necessary for the purposes of income tax bills.

As well as outside of the organization for reporting under generally accepted accounting principles and conventional absorption costing method, although this method as product cost (cost saving) are. This difference makes the difference in how to create a profit and loss statement prepared under variable costing, cost of goods sold (Beginning inventory + variable cost of production - available last) of sales is low Up to margins to be determined, since this amount is reduced fixed fee, and (beginning inventory + all the costs of production - available last) to obtain gross profit. Gross profit Selling and administrative costs, variable and fixed, up to a pre-tax profit achieved using absorption costing. (zarif fard and Khodarahmi 2002)

First step- Study and Implementation

The final product was observed in manufacturing companies and at the end of the production process as inventory is visible Companies And Cost Accounting System is designed based on the cost of the main product. Though it may be produced during the production process and the other sub-products individually priced according to company policy can And or after-sale as of reducing the cost price of the company's main products accounted for.

Second Step- The system calculates the Fixed-price

In the main manufacturing companies in the costing system that includes:

Costing stage Costing, work order Stage costing system in companies that have the identical product and production operations carried out in several different stages are used. Job order costing system can be used in companies customers who individually and separately to production or construction, such as the aerospace or Construction companies. It is these two main systems into eight separate surface which is another sub-system that includes: Costing contractor (derived from the work order costing) Costing categories (derived from the work order costing) (special specificity but for mass production) Costing unit (derived from the costing stage) companies producing coal and soft drinks is suitable to generate the same quantity of quality products are used. Costing Services Operating with a ring costing workshop (derived from the costing stage)Costing action or continuous costing (costing a level of product variety in shape and size used) Costing combination (split is costing stage) Costing department and workshops - to determine the operating cost or cost center is used in a circle (circle expenses Research) The cost of telecommunication company in the design model, the costing system and costing manufacturing services for sections of administrative support departments are used.

Third Step- Choose a costing methodology

Regardless of the type of costing system costing methods, which may include three ways:

Real cost In this method, costing, all factors of production, which includes materials and direct labor and manufacturing overhead is the real figures will be included in the calculations. Costing normal In this method, the original cost of production, which includes direct materials and direct labor, manufacturing overhead rates are based on real costs and estimated costs calculated direction on the product costing manufacturing companies are sharing. Standard costIn this way, all factors of production based on standardized estimates to calculate the total cost of a product unit points.

Costing methodology used in cost models

The telecommunications company to determine the cost of the real pulse of the costing methodology used in the report of three, six and nine months can also substitute the normal cost.

The absorption of manufacturing overhead ratios for companies is possible At least two years and cost information to have on hand based on past records of overhead for each of the centers calculate the cost of production.

Step Four-Process to determine the factors of production.

Factors of production in manufacturing companies include:

1. Direct materials
2. Direct labor
3. Manufacturing overhead

The main point to be considered in this discussion is that all the costs of a production or service company can not In calculating the cost of the product or service are now involved. Sometimes the discussions were conducted with the financial support that all expenses, costs, organization and should be considered in calculating the cost of the pulse influence. But on the basis of cost accounting books and articles on cost effective that only costs can be classified as factors of production. (Kaplan R, Anderson S,2004) Other expense items may be other topics of financial accounting, the financial costs and administrative and sales and distribution are classified.

Another point worth mentioning in this part of the total costs used to calculate the cost of sale, The difference in cost and cost of sales represents the cost per unit of product or service, the organization or company incurs after the production stage. Considering the nature of the services in the Telecommunication Company of the Company's cost of direct materials do not. The direct labor, machine halls and centers is because the production line services, payroll personnel mentioned above can be categorized as direct labor. Manufacturing overhead costs at all costs in order to make phone contact Telecom carried out two joint meetings. This issue will be discussed in the next section. For example, the cost of maintaining the transit halls or telecommunication stations, including those costs are.Another point on this debate in Cost Accounting System Telecommunications Company manufacturing overhead is divided into two parts: direct and public. Given the nature of the direct production overhead costs directly related to the cost centers that can be found in a reservoir called the call center classified, But the general public manufacturing overhead costs that at the end of the fiscal year based on certain bases are sharing centers.

Classification of overhead costs to production:

-Building repairs call center
-Telephone cable network maintenance costs
-Machinery and equipment repair centers
-Fuel cost centers
-Consumer requirements and the press centers
-Cleaning and freight cost centers
-Furniture repair call centers
-Water consumption cost centers
-Electric cost centers
-The cost of gas consumption centers
-Telecommunications telephone call centers
-Lodging centers
-Guard cost centers
-The cost of transporting and loading equipment centers
-Urban centers and low-capacity storage centers
-Plant maintenance centers
-The cost of financing centers (third and transfers ...)

Items related to general overhead reproduction:

-The cost of vehicle (if serving the entire province)
-Transportation costs (due to car supply contracts)
-The cost of repair machinery Contacts
-Maintenance of physical
-Snow removal costs stations Province
-Maintenance of payphones
-Rental ASTD channels (STD)
-Logistics and parts costs (if providing services to the entire province)
-Storage costs (if concentrated)
-General overhead production-related items include:

Fifth step - determine the cost trends

In general, the cost, the cost in terms of cost trends are divided into five categories:
(Namazi,M, 1999)

1-Fixed items
2-Variable items
3-Mixed items
4-Semi-variable items
5-Semi-fixed items

Constant item refers to costs that increase or decrease the volume of production capacity of the company's normal activities, do not change. The total fixed costs that but for every single variable.

Telecom costs that are classified at this level include:

1-Depreciation expense (all of the company's assets)
2-Payroll costs with current conditions
3-The cost of lodging
4-Water and gas costs
5-Insurance costs

For example, on the rights of wage workers in the center of the 20,000 total number of pulses generated a number if the center over a period of two months of income is equal to 50 million rials, And in another period Number of working with the same number of pulses generated revenue of 100 million rials, this increase has no impact on the cost of salaries paid to It does not center staff and vice versa happen if (the number of pulses reduce production center) on the center direct costs and staff salaries as an item of expenditure is not affected. Monthly salary cost 75 million Rials staff at the center if it is assumed the two-month cycle is equal to 150 million rials. In the first assumption with the production of 50 million pulses in a course at the center of the effect of the direct salary cost 3 Rial per pulse is equal to an increase in the number of pulses over a period effect of direct salary in the cost of 1.5 rials per pulse will be this kind of behavior by increasing the amount of the total costs of a fixed cost of stay But for one unit decrease reflects the fixed nature of the relevant costs.

Variable items

Refers to items of expenditure to the level of fitness activity and the increase in product production, total costs increased, but the cost per unit of output remains constant. If you keep a percentage of the earnings call center fee paid to contractors The amount of pay-per-pulse constant and increasing the number of pulses generated will increase the cost of its maintenance. For example, if 10% is paid on each pulse per pulse of contractors with regard to 44.7 rials per pulse, rate will be fixed at 4.5 rials. If the center is in a cycle pulse revenue has 10,000 shares equal to 45,000 Rials contractor will be. If other revenue cycle pulse number increased to 20,000 contractors share the same rate will be increased and amounted to 90,000 Rials.

Mixed items

Variable cost and fixed cost items of which has two components, respectively. Electricity costs can be considered, including the costs Assuming a call center with 1000 and is no pulse generation. The amount of electricity needed for lighting, heating and cooling Systems, has been appointed as a phone number from 1000 it started the production of pulses increased power consumption is proportional to the phone. The cost of electricity in call centers can be considered as an expense complex.

Semi-variable items

They refer to items that the slope of the slope unstable for a single product. If the calculated energy costs based on rates of this type of ladder can be classified in this category.

Semi-fixed items

Refers to items that increase with increasing levels of intermittent generation increases. If you cut the company's operations for 1000 is the need for a cutting machine With an increase of 1 unit of new cutting will need a device that these costs can be classified in this group. Telecommunication Company of East Azerbaijan in the current system of examinations carried out by a small number of expense items Despite lower in comparison with the total costs to account for Regardless of items variable and fixed costs all costs are taken into account.

Step Six - Determination of accounting topics

The headings used in the financial system Tele communication Company of Iran and consequently in all the provinces, including both cost headings 802 (Technical and operational costs) and 804 (financial and administrative costs), respectively. While the transparency of the information contained in the financial system with regard to discussions and studies Use at least eight levels of current expenses is recommended for classification.

Account headings used in cost accounting

1-Production costs
2-Financial costs and administrative
3-And technical support costs
4-Sales and distribution costs
5-Non-operating expenses
6-Infrastructure maintenance costs
7-Mobile equipment maintenance costs
8-Data equipment maintenance costs

Seventh step - determining the cost centers

Telecommunication Company of East Azerbaijan cost system based on the nature 8 cost centers cost center to a cost center in 1400 is considered.

Classification of cost centers based on the nature include

1. The production cost centers
2. Financial and Administrative cost centers
3. The cost centers and technical support
4. distribution and sales cost centers
5- infrastructure equipment maintenance cost centers
6. Mobile equipment maintenance cost centers
7. data equipment maintenance cost centers

Cost centers and cities of the province relating to the common costs

Step Eight - issuance of accounting based on cost centers and accounts cost headlines

The issuance according to the traditional system of corporate finance is a significant problem.

Some of these issues include:

1-Due to the accounting documents of credit issued by the code are, in some cases, the funds were not compatible with virtually no costs have been issued a document by taking the cost of the work is difficult.

2- Many companies, especially in matters of contracts and the intensive cleaning, maintenance of facilities, designing key questions, distribution of bills, maintenance of payphones for the entire amount and identify the appropriate cost centers is very complicated labor costs for correct classification.

3- According to the system existing subscribers of all information centers in the cities classified income While income information to calculate the cost of each center individually pulse is needed.

4- Payroll system in the current financial system does not have the possibility of issuing a document on the basis of cost centers, The issuance of rights based on cost centers is another major problem at this stage.

5- As well as depreciation on document classification and document rights with overall figures based on your cost centers from other problems.

Step Nine - cost sharing

The most important step is part of the job cost accounting. Considering the cost of 950 centers and 170 centers and 180 sales and distribution costs, financial and administrative support cost center And technical centers in six stages.

Step Ten- Preparation cost report

Reporting cost centers

4. Findings

The results obtained in the summarized financial information of the population (East Azarbayjan province telecommunication centers) during 89 to 70 such centers in low-capacity service provider Selected high-capacity and low capacity to evaluate the best centers in the 3rd floor (due to higher frequency) and high capacity centers in the different categories And for each of its sectors have done better analysis. 70 According to the information given in the study of communication and results from the observation that in some centers 63/3% capacity There unused equipment installed with a variety of existing capacity is not optimal, but on the other hand has been observed In some centers idle capacity of around 4/8%, of the kind used in telecom systems Maximum use existing facilities. The study observed payroll costs of employees working in centers That according to the existing system in Telecommunication Company of the labor force is used only in high-capacity data centers And the need for labor in low-capacity centers to control the damage and the other is not.

Table 1. Data from Nineteen large centers.

Center name	Operating Income	Pulse with total costs	Pulse city costs	Direct pulse costs	Total	Depreciation	Direct overhead	Total operating	Unused capacity In percent	Working
Jolfa	370,658,647	39.3	24.6	11.0	2,703,141,696	347,103,564	357,523,015	3,073,800,343	19.2	3719
Arazanaq sarab	127,805,418-	176.5	112.7	38.5	170,944,664	30,135,431	37,278,471	43,139,246	10.9	228
Asbforoshan	163,719,879-	59.8	31.1	6.2	648,605,184	60,996,028	67,230,856	484,885,305	13.7	1146
Eslam abad	105,535,955-	68.1	37.6	13.2	306,849,383	16,976,366	59,653,299	201,313,428	20.8	507
Eyvand habestar	138,557,326-	88.9	45.9	15.8	278,147,690	31,516,816	49,398,326	139,590,364	22.3	497
Vali Asr	21,300,563,527	22.9	10.5	4.7	22,274,782,803	2,343,470,033	2,042,465,655	43,575,346,330	5.9	44356
El goli	4,598,516,512	32.6	15.7	6.5	12,337,150,640	1,720,236,244	1,311,297,809	16,935,667,152	7.7	23520
Rajaee	6,154,806,722	35.0	19.0	9.4	22,233,324,861	3,286,034,374	3,100,270,516	28,388,131,583	13.0	37367
Karkaj	697,262,440	39.8	25.9	16.8	5,662,581,857	746,146,736	1,967,054,613	6,359,844,297	25.4	7277
Fahmideh	1,840,920,488	40.5	22.7	13.6	17,633,411,669	1,804,285,517	4,134,100,446	19,474,332,157	4.8	28508
Taleqani	1,789,587,862	40.0	20.7	11.1	15,259,311,712	1,624,788,395	1,363,393,832	17,048,899,574	24.6	26955
Sardroud	283,088,213	43.4	25.5	15.7	9,221,288,941	1,036,468,237	2,879,476,363	9,504,377,154	8.3	13993
Chamran	1,248,806,049	40.7	20.1	11.0	12,368,824,815	1,069,506,859	1,265,292,994	13,617,630,864	15.8	22914
Achachi	129,709,762	37.4	19.5	5.7	660,927,023	39,489,398	101,323,607	790,636,785	24.2	1164
Estanjin miyaneh	114,962,590-	119.3	81.8	21.6	183,505,211	55,171,723	33,157,986	68,542,621	58.4	213
Azarshahr	2,171,522,486-	56.4	31.7	15.5	10,471,017,832	897,778,113	956,745,275	8,299,495,346	8.5	16851
shahabedin ahar	2,733,154,716-	55.6	36.2	17.4	13,927,895,118	1,134,240,831	1,264,809,071	11,194,740,402	22.0	17804
Prof-hessabi	1,797,866,716-	57.8	35.9	12.5	7,933,085,150	905,095,055	887,533,100	6,135,218,434	27.2	11088
Bonab markaze aval	3,596,682,461-	56.3	36.2	24.0	17,466,841,240	1,686,212,710	4,929,251,894	13,870,158,779	13.1	22956

Only when necessary labor to meet the needs of a case to be sent to centers in low capacity Or through contractors used by agencies so we just have a salary in urban high-capacity data centers This is a significant increase in the number of pulses in the urban centers of high-capacity pricing will be finished. some centers, the cost of a unit-based model Rial 4/7 Rial began to 124/6 and 18/8 Rial was achieved with the direct costs of the centers. That this division makes the managers to reduce or control costs in different parts decisions. The results based on the model designed from center to center is very different because the value of all pulses in high-capacity data center, but it is an era of 22/9 Rial But the center is zinat lou Azarshahr 258/8 Rials 69 Rials average population. This analysis showed dramatic differences in the various centers, telecommunication value of all lots The selling price is much higher than that currently applied to traditional telecommunications companies and the mechanized system of the current form At the end of the year and the remaining costs to be deducted from income, gain or loss is recognized. In Table (1) sample results from 950 centers in 70 telecom center Telecommunication companies designed based on the model is visible.

Pricing model costs over total amount of Vali Asr and 22/274/782/803 rials 48/041/755 amount allocated to the center Agh Bolagh Jolfa The use of this model (Pricing finished products) made the difference between centers for each profile manager and is determined on the basis of age, but profit amounted to 21/300/563/527 rials to the vali asr center of Tabriz belongs Because the price of the finished product was also at the center of the bottom and losses amounted to 3/596/682/416 to bonab service provider (front center) allocated to the various factors involved in the center's costs. The population data for better analysis divided into four categories, including communications centers 128 to 512 telephones, telephones, telephones, telephone switching stations from 512 to 1024 phone numbers, from 1024 to 2048, telephones, telephones, 2048 Telephone to the top. 128 centers that the phone number that is at least telecommunication centers From the start and leads to 512 phone numbers and selected according to population In this class there are about 30 service provider. Studies have been conducted with the share of direct costs in these centers is on average 29 Rials Rials to 125 rials increased from 9 start, but by sharing the costs of the respective city average increased to 58 rials And minimum and maximum rials to 28 rials costs as 125 rials to 204 rials and increased public costs and the impact Province And the average total costs (costs) increased from 58 rials to 90 rials And minimum and maximum costs 259 rials to increase the value of the finished model achieved good results Based on the number of pulses sold Installed telephone number from 128 to 512 telephones shows the phone number Which indicates that the maximum pulse unit 4/782/610 Asfstan in the center of sarab sold at least 243,424 pulses in the center zinatlou sold Azarshahr And based on the cost of the highest cost of Ahar Afyl center 2276/458/533 amounted to begin Gorge rials rials and the lowest cost of Jolfa is aghbolaq 48/041/755. If the income derived from the model indicate 1127/805/418 rial loss amounted to Arzanq Center sarab and the lowest miyaneh income in the center 437/977/10 eshnar lots rials at the center of the survey and analysis they suggest that in this area with no floor, no profit center and the overall loss in Zahedan. In the range of 512 centers with starting number and telephone number leads to 1024 was about 18 service provider The results obtained with the contribution of direct costs on average in the range of 12 Rials, 22 Rials maximum direct costs And at least 8 rials compared to the range (class) Previous 125 rials to 22 rials decreased from 9 to 8 rials reduced And the impact of public spending average city costs 35 rials to 82 rials and the maximum and minimum of 23 rials In addition, the effect of all costs, including the provinces, cities and other This figure is an average of 63 rials and maximum and minimum, respectively, 119 and 42 will Rial A comparison between the number of phone lines installed pulse sold to the conclusion that stores in this category 8/000/297 maximum pulse unit at the center of the old power house with 960 telephones In order to lower sales in the Middle professors Center 1/538/191 sold pulse survey of 512 Installed telephone with fine items indicates the lack of capacity of the Center for Middle Astanjin about 58/4% of available capacity And also indicate the total cost of the center of the old power house of the costs accounted for the largest share The amount of 370/993/883 Rials and 183/505/211 Rials center Astanjin Middle lowest cost in the amount allocated to the least cost in terms of unit value of all the coordinates of the center telephone number is 544 Erie .

The highest median value of all belonged to the center Astanjin And to compare income of 512 to 1024 numbers show that the model class In this class only benefit Sari Center 17/692/418 amount rials profit of centers were subject to losses and most of the center is Shabestar Ayvnd. 8 service provider in telecommunication centers have been telephones from 1024 to 2024 That no central in this section is not subject to payroll costs and average total costs in the range of 50 rials a maximum of 60 rials. The results show that most of the pulses at the heart of Apache lots of 17/692/418 pulse and the Akhund of qeshlaq to the lowest number of pulses has been 8/698/077 And the average sales in the range of 012/558/11 pulses respectively. But the costs of sharing the show centers The maximum cost of a xane barqe jadid facility in the amount of 671/712/053 Rials, respectively, related to the center Amand Why Apachi What is the highest selling at the heart of the highest value of all costs related xane barqe jadid facility Which is known to have the most benefit from it Bmblgh Apache Centre 129/709/762 Rials, while the maximum loss amounted to belong Asbforushan Centre 163/719/879 Rials. The last class of the classification of call centers 2024 population numbers up They were named as high-capacity data centers are engaged in that, unlike other classes The class centers are also due to payroll costs of employees with an important loss This class includes 14 high-capacity financial information service provider on the basis of the above information at least Installed In these centers from 4600 to 47160 numbers and phone numbers to be included start And the average phone 25758 Telephone is installed in this area. In this class, the highest selling pulses at the heart of Jolfa with 68/773/259 pulse units sold lots But compared with the average sales 344/394/909 pulse unit installed between cost centers with over 2024 lots numbers To the conclusion that most of the time to pay the cost of 22/274/782/803 rials and minimum share capital of Julfa in the amount of rials 2/703/141/696 The total costs are allocated to the profit and

loss centers, Model of this raises The most profitable of its tertiary center 21/300/563/527 amount Rials And the loss of its first facility 3/596/682/461 amount rials and therefore concluded that the costs and profits and losses had no significant relationship to the number of installed phone First it depends on the amount of sales centers in more sales is the increased profit center And if the managers take firm control on costs Pricing reduce costs and increase profit will be finished.

5. Discussion and Conclusion

Based on investigations come to the conclusion that in the East Azerbaijan province or other provinces Telecom Cost of goods from place to place to have a big difference, sometimes randomly be identical Pricing But the most notable differences linked, for example, a call center with 128 telephones cost, which equals 48 rials But in a call center in another location with a £ 128 phone number to the amount of 259 lots Demonstrating the value of all the lack of stability in pulse generation is different centers And even the cost difference can be seen in different centers of the city. For example, a cost center by cost center in the city of Tabriz in the same city two are not equal This reflects their role in the price of products in different production centers (telecommunications) shows Which can be a weakness or center management capabilities or facilities and equipment in the production line which centers linked by a central system (production) A telecommunications service provider B because of more expensive than traditional systems Or power consumption or other costs associated with maintenance and salary costs could be even more important role in increasing or decreasing the cost is The result of the above calculation model design value of all bank deposits by ABC Bank Refah (Arabmazar Yazdi, Mahdi Nasser 1382) Activity-based costing and customer-oriented approach(M. Tavakoli, Mohammad Reza Amini, Hamid Khosravian) Were compared as follows. The general concept of cost accounting, calculate the cost per unit production cost of the services provided in manufacturing companies or service companies. The system calculates the cost of the product and services that the ABC method for the traditional ABC and TD ABC played for time axis. The difference between these two methods on cost allocation of indirect goods at ABC traditional cost of unused capacity on production overhead, but the procedure TD ABC only the cost of capacity on production overhead and the cost of unused capacity in terms of the cost of poor management(Kaplan R,Anderson S,2008)

As a result of comparative literature indicates that creating a floating rate or in the Contacts or in banks A similar variable pricing for all products and reducing the price by the company's or management fees and other variable use of TD ABC (Time-driven activity-based costing) the identification of unused capacity and without any extra cost for unused capacity on the allocation of costs to customers would be wrong.

6. Suggestions

Based on the survey and analyze the results of research on the basis of the information available to the instability of the value of all the Products at a specified time in different locations using floating rates (selling price) In certain areas determined according to the same place Or upon the average total cost of a single pulse with an index or standard, and in this way could be years before action In places that earn higher profits than companies' development centers in places profit did, , To spend more costs or loss of your significant development in places that therefore it is suggested Instead portion of the single sales prices of the different rates in different locations use the difference between customers in certain areas or certain functions created For example, many applications are for people with low rate and high rate for those with low performance Because our equipment at any time for each subscriber separately are ready for production Upon customer request is to be made. The use of mechanized comprehensive financial system includes parts salary value of all goods, services, support, human resources, etc. For the network and together And avoidance systems and software, an island that is now integrated telecommunications company systems do not use So that in the Telecommunication Company of East Azarbaijan separate from software they use If you need to manually re-connection or data transfer software data should be transferred to other units This requires time, and data loss will be more expensive Therefore, synchronization and integration software company that makes the need to collect information from different units will not be an island And the arrival and departure of staff and human resources information system to record working hours for salary legal system also automatically transfer And then open the necessary calculations automatically imported cost price And the cost of services provided will be recorded and will need to request information from different units.

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