

W4 disc trace salary

Business



Trace Salary al Affiliation Trace Salary Trace a salary from Resources, to Work and People Activities to Final Cost Objects. Explain each transition.

Tracing salary from resources, to work and people activities to final cost objects were explained by Cokins (2009) in his activity based management model, as shown below:

Source: Cokins, 2009, p. 99

From the figure and applying the model to the U. S. Army, it could be deduced that salary is part of the resources, where, as noted, " all the period's expenditure transactions are accumulated into buckets of spending" (Cokins, 2009, p. 100). The work activities allegedly represent the conversion of resources (salaries) into outputs. And finally, cost objects were noted to be either products or persons from whom or for what the costs are apparently done in the first place.

As applied, in the U. S. Army, the final cost objects are the service being done by soldiers to protect the citizens of the United States. The work activities are the various training, deployment, and other activities done to ensure that the end goal is achieved. These also include policies, procedures, rules, regulations; as well as the need for continuous performance management to ensure that the roles and responsibilities are being undertaken in the most optimized approach or strategy. And to do these, resources (salaries and benefits) are needed as incentive for the soldiers to do their tasks and responsibilities in the most effective manner.

Reference

Cokins, G. (2009). " Performance Management" Integrating Strategy Execution, Methodologies, Risk and Analytics . Wiley.