# Cost Allocation Using Reference Figures

$C := 100000$ Costs to be allocated

$n := 10$ Total number of cost objects

$i := 1 .. n$ Current number of cost objects

$R_1 := 1000$ Quantity of reference figure in cost object 1

$R_2 := 2500$ Quantity of reference figure in cost object 2

$R_3 := 7800$ Quantity of reference figure in cost object 3

$R_4 := 2500$ Quantity of reference figure in cost object 4

$R_5 := 2000$ Quantity of reference figure in cost object 5

$R_6 := 3000$ Quantity of reference figure in cost object 6

$R_7 := 5500$ Quantity of reference figure in cost object 7

$R_8 := 760$ Quantity of reference figure in cost object 8

$R_9 := 1800$ Quantity of reference figure in cost object 9

$R_{10} := 100$ Quantity of reference figure in cost object 10

$\sum_i R_i = 26960$ Total quantity of reference figure

$C_i := \frac{C}{\sum_i R_i} \cdot R_i$ Cost per cost object i

$C_i =$

| |
|---|
| 3709.20 |
| 9273.00 |
| 28931.75 |
| 9273.00 |
| 7418.40 |
| 11127.60 |
| 20400.59 |
| 2818.99 |
| 6676.56 |
| 370.92 |

$\sum_i C_i = 100000$ Total costs allocated