and fermentation activity center will be identified as the research object, by the reason that the other products and activity centers are similar to both of them, unnecessary details will be omitted.

According to Pareto principle，5 kinds of main materials have been ascertained, the report of AW in fermentation activity center is showed in the following table 2:

TABLE II. THE REPORT OF AW IN FERMENTATION ACTIVITY CENTER

Output：3865.68kg

AW-1	Unit	SQ	AQ	SP	AP	QV	PV	Dr	E-W
		a	b	c	d	e=(b-a)*c	f=b*(d-c)		
CL 1	kg	139937	137392	2.56	2.65	-6515	12365	2%	C
CL 2	kg	11944	11803	5.56	5.47	-784	-1062	-3%	D
CL 3	kg	29495	29532	4.25	4.40	157	4430	4%	C
CL 4	kg	1468	1593	14.53	15.29	1816	1211	14%	A
CL 5	kg	1816	1970	13.68	12.76	2107	-1812	1%	C
Subtota	—	—	—	—	—	**-3219**	**15131**		
Water	Ton	2296	2505	5.54	5.23	1158	-777	3%	C
Electric	kwh	341217	385280	0.60	0.60	26438	0	13%	A
Pressure	flow	969913	952788	0.73	0.74	-12501	9528	0%	D
Freeze	flow	538799	535747	0.88	0.87	-2686	-5357	-2%	D
Steam	flow	9186	10198	178.2	180.5	180369	23455	12%	**A**
Repair	time								
S. t	T*COD								
Subtota	—	—	—	—	—	**192777**	**26849**		
Total:	—	—	—	—	—	**189558**	**41980**		

Note：①Warning of class A: Difference rate is greater than 10%; Warning of class B: 5%~10%; class C: 5%~0; class D：less than 0;

②Noncontrollable cost such as depreciation, artificial cost isn't involved here;

③The setting of single standard is based on accounting period 2011.1 to 2012.1; Sh is optimal level in this period, it is difficult to realize, so α is set to 0.2; Sa is close to reality and can be achieved with a little effort, so β is set to 0.5; According to manager's rising expectations and requirements for reducing the cost, Se is set to 0.9 times of Sm, and γ is set to 0.2; AW's production environment didn't have any changes, so η is set to 0.

From table 2，in the cost control report of this month, the cost control performance evaluation of fermentation activity center is as follows: activity cost was increased on the whole, CL 4 and steam consumption reached to class A ,their difference rate were 14% and 12% respectively, the main reason is that steam consumption quantity changed greatly. Because the steam is an important resource for fermentation operation center, therefore, we should further more strengthen the use of steam.

IV. CONCLUSION AND OUTLOOK

The paper particularly introduced the control model, the setting of standards, the selection of index and the establishment of early-warning system through the research of ABCM with the example of HZ pharmaceutical company. Theory and case study indicates that the model of ABCM, especially multidimensional cost control index can evaluate the activity center from different angles of view, so enterprises will achieve comprehensive and overall process cost control, it will be highly effective in playing the role of ABC-system and improving the benefit of enterprises.

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