

Cost Accounting Resources Path-Finder

Inventoriable Costs

Direct Materials Costs

Raw materials to produce output units

Direct Manufacturing Labour Costs

Indirect Materials Costs

Maintenance, security, fuel

Indirect Manufacturing & Labour Costs

Materials handling, re-works, overtime etc

Indirect Costs (Other)

Supplies, utilities, building & plant rent,

Indirect Miscellaneous Labour Costs

Salaries

Key Data & Information Resource

Raw Industry Data

- Find your industry definition & scope: [NAICS 2007 code](#) (used to search a number of databases)
- **CANSIM II (via E-STAT)**: Statistic Canada's data; select > Table of Contents > [Prices & price indexes](#)
- **Plunkett's Almanac's** (by select industry) – print resource via [CLUES](#). Compare industry financial records, growth plans, trends, stats etc (US + coverage) & [Plunkett's Research Online](#) – retrieve price estimates & comparison

[Costs Estimating Handbooks](#) – via CLUES (also see books below including Library Call Number)

- Labor rates for the construction industry: REF HD 4966 B92U43 WEB
- Yardsticks for costing: REF TH 435 Y3X WEB

Company Financials / Ratios

- [F.P Advisor](#): Industry reports for **publically traded Canadian Companies** - industry ratios for 33 industries in which top 750 publicly traded Canadian companies compete.
- [SME Benchmarking Tool](#) (Industry Canada) : **Income statement for Canadian firms** with revenue between 30K\$ and 5 Millions\$
- [Mergent Online](#): Financial Statements (International coverage)
- [eStatement Studies](#): USA Financial Ratio Benchmarks for SME's derived from 760 industries
- **Industry Norms & Key Business Ratios**: Available on CD ROM at Webster Library PC W226
- [IBIS World](#): Market reports for USA industries, filed by NAICS Code (also China & Global industries)

Government Information

- [Government Information](#): Quebec provincial, [regional & national](#) government media documents and publications

Trade Associations

- [Trade Journals & Associations Canada](#) (BOOK located at Webster Reference Desk Ref HS17 A77 2011), representing non-profit industry, commercial, professional and other organizations in Canada.

Market Research

- [Global Market Information Database \(GMID\)](#) by Euromonitor: Use Search & go to Countries & Consumers > Consumer Trends & Lifestyles > **Canada**
- [CANSIM II \(via E-STAT\)](#): Statistic Canada's data; browse subjects; search for household spending; also access the Canadian Census on E-STAT
- **FPMarkets (BOOK)**: Summary demographic report for Canadian cities – located at the Webster Library Reference Desk

Scholarly Articles

- [Business Source Complete EBSCO](#): Articles from magazines, trade publications and research journals as well as company profiles and market reports.
- [ProQuest Business Databases](#): includes more Canadian content.

Media, Trends & Opinion

- [Factiva](#): Canadian & international financial news, company snapshots and financial data
- **Lexis Nexis**: Financial, legal and media, international coverage (Available onsite at Vanier & Webster Libraries. See the Reference Desk for login details).