

A cost driver is a factor that creates or drives the [cost](#) of the activity. It is the root cause of why a particular cost occurred. Activities consume resources while customers, products, and channels of production consume activities. Understanding this is fundamental to the cost allocation concept using cost drivers.

---

From:

<https://neurosurgerywiki.com/wiki/> - **Neurosurgery Wiki**

Permanent link:

[https://neurosurgerywiki.com/wiki/doku.php?id=cost\\_driver](https://neurosurgerywiki.com/wiki/doku.php?id=cost_driver)

Last update: **2024/06/07 02:56**

