The Variable Costing Income Statement for
External Reporting. Edition No. 1

Description: Beginning in 1936, a conversation among academics, practitioners, and regulators took place as to whether absorption (full) costing or variable (direct) costing was the appropriate method of presenting the financial statements. Proponents of each method were adamant and the theoretical debate raged intermittently until the early 1970s, when absorption costing won out as part of U.S. Generally Accepted Accounting Principles. The question was divided into two non-exclusive possibilities: differences in utility of the information must arise from either the format or the content of the statements. This study shows that the format alone has no effect on the estimate of future firm performance. Therefore, if there is any difference in the information content between statements based on a variable costing methodology and those using an absorption costing methodology, it must reside solely in the content of the statements. This provides the basis for much of the subsequent literature concerning the effect of operating leverage on estimates of future firm performance.

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