

## CHAPTER 24 ACTIVITY-BASED COSTING AND MANAGEMENT

Exercise 24-1 (continued)

Activity Driver		Quantity	Costs				
Customer orders		5,000		1000			
Assembly hours		5,000		1000			
Inspection hours		5,000		1,700			
Materials usage		5,000		1,300			
<b>Total</b>	<b>20,000</b>	<b>20,000</b>	<b>5,000</b>	<b>4,000</b>	<b>1,000</b>	<b>1,700</b>	<b>1,300</b>
<b>Total</b>	<b>20,000</b>	<b>20,000</b>	<b>5,000</b>	<b>4,000</b>	<b>1,000</b>	<b>1,700</b>	<b>1,300</b>

2. There is evidence of product diversity, due to its cost volume. The consumption rates vary from 0.20 to 0.26, revealing that the quantity levels vary in their consumption of the activities. However, the range is narrow and so the diversity is not great.

Exercise 24-2 (continued)

Printing	$\frac{100,000}{5,000}$	= 20.00 per printing hour
Assembly	$\frac{100,000}{5,000}$	= 20.00 per assembly hour
Inspection	$\frac{170,000}{5,000}$	= 34.00 per inspection hour
Materials	$\frac{130,000}{5,000}$	= 26.00 per material hour

# Cornerstone Activity Based Costing Solutions

**Joacim Rocklöv**



**Cornerstone Activity Based Costing Solutions:**

## **Cornerstone Activity Based Costing Solutions** Book Review: Unveiling the Magic of Language

In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Cornerstone Activity Based Costing Solutions**," written by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound affect our existence. Throughout this critique, we will delve into the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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