

## CHAPTER 24 ACTIVITY-BASED COSTING AND MANAGEMENT

Exercise 24-1 (continued)

Activity Driver		Quantity	Costs				
Customer orders	1,000	1,000	\$200		\$0.20		
Assembly hours	1,000	1,000	\$200		\$0.20		
Inspection hours	1,000	1,000	\$100		\$0.10		
Materials usage	1,000	1,000	\$100		\$0.10		
<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>\$500</b>	<b>1,000</b>	<b>\$0.50</b>	<b>\$500</b>	<b>100</b>
<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>\$500</b>	<b>1,000</b>	<b>\$0.50</b>	<b>\$500</b>	<b>100</b>

2. There is evidence of product diversity, due to its use ranges. The consumption rates vary from 0.20 to 0.10, revealing that the quantity levels vary in their consumption of the activities. However, the range is narrow and so the diversity is low/low.

Exercise 24-2 (continued)

Printing	$\frac{100,000}{1,000}$	= 100,000 per printing hour
Assembly	$\frac{100,000}{1,000}$	= 100,000 per assembly hour
Inspection	$\frac{50,000}{1,000}$	= 50,000 per inspection hour
Material	$\frac{50,000}{1,000}$	= 50,000 per material hour

# Cornerstone Activity Based Costing Solutions

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