

ACTIVITY-BASED COSTING

PROBLEM 1

Duckhorn Housecleaning provides housecleaning services to its clients. The company uses an activity-based costing system for its overhead costs. The company has provided the following data from its activity-based costing system.

<i>Activity Cost Pool</i>	<i>Total Cost</i>	<i>Total Activity</i>
Cleaning.....	\$645,576	72,700 hours
Job support	\$129,546	5,400 jobs
Client support	\$ 20,900	760 clients
Other	<u>\$110,000</u>	Not applicable
Total.....	<u>\$906,022</u>	

The "Other" activity cost pool consists of the costs of idle capacity and organization-sustaining costs.

One particular client, the Lombard family, requested 31 jobs during the year that required a total of 62 hours of housecleaning. For this service, the client was charged \$1,620

Required:

- Compute the activity rates (i.e., cost per unit of activity) for the activity cost pools. Round off all calculations to the nearest whole cent.
- Using the activity-based costing system, compute the customer margin for the Lombard family. Round off all calculations to the nearest whole cent.
- Assume the company decides instead to use a traditional costing system in which ALL costs are allocated to customers on the basis of cleaning hours. Compute the margin for the Lombard family. Round off all calculations to the nearest whole cent.

PROBLEM 2

TriCo would like to institute an activity-based costing system to price products. The company's Purchasing Department incurs costs of \$550,000 per year and has six employees. Purchasing has determined the three major activities that occur during the year.

<i>Activity</i>	<i>Allocation Measure</i>	<i># of People</i>	<i>Total Cost</i>
Issuing purchase orders	# of purchase orders	1	\$150,000
Reviewing receiving reports	# of receiving reports	2	\$175,000
Making phone calls	# of phone calls	3	\$225,000

During the year 50,000 phone calls were made in the department; 15,000 purchase orders

Activity Based Costing Problems And Solutions

Camilla Rothe



Activity Based Costing Problems And Solutions:

The Top Books of the Year Activity Based Costing Problems And Solutions The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous compelling novels enthraling the hearts of readers worldwide. Lets delve into the realm of top-selling books, exploring the engaging narratives that have captivated audiences this year. Activity Based Costing Problems And Solutions : Colleen Hoover's "It Ends with Us" This heartfelt tale of love, loss, and resilience has gripped readers with its raw and emotional exploration of domestic abuse. Hoover skillfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can succeed. Uncover the Best : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This intriguing historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids absorbing storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Activity Based Costing Problems And Solutions : Delia Owens "Where the Crawdads Sing" This mesmerizing coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens weaves a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These bestselling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of engaging stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a masterful and suspenseful novel that will keep you wondering until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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