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# **Cost Accounting Chapter 5 Activity Based Costing Solutions**

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## Cost Accounting Chapter 5

Activity 2. ABC systems create homogenous cost pools linked to different activities whereas simple costing has one or a few indirect cost pools 3. For each activity cost pool. ABC systems seeks a cost allocation-base (that has a cause and effect relationship with costs in the cost pool) for indirect costs, whereas simple costing generally does not Cost Accounting Chapter 5 Flashcards | Quizlet 5.4 Activity-Based Management 5.4.1 What is Activity-Based Management. Activity-based costing more accurately measures unit cost. In Chapter 1, I said managers want to know who or what is responsible for costs the firm incurs because then

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they can better maximize future profitability (it allows them to say “more of that!” and “less of ... 5:

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BASED COSTING SYSTEM 5-3 ABC's

7 Steps Step 1: Identify the

products that are the chosen cost

objects. Step 2: Identify the direct

costs of the products. Step 3: Select

the activities and cost-allocation

bases to use for allocating indirect

costs to the products. Chapter 5:

Activity-Based Costing (ABC) &

Activity-Based ... Cost Accounting: A

Managerial Emphasis Charles T.

Horngren - Srikant M. Datar -

Madhav V. Rajanglobal edition,

fifteenth edition (2015)CHAPTER

5ACTIVITY-BASED COSTING AND

## ACTIVITY-BASED

MANAGEMENT5-1Broad averaging (or “peanut-butter costing”) describes a costing approach that uses broadaverages for assigning (or spreading, as in spreading peanut butter) the cost of resourcesuniformly to cost objects when the individual products or services, in fact, use those resources innon-uniform ... Cost Accounting (15th edition) Solutions Chapter 5 ... home / study / business / accounting theory / accounting theory solutions manuals / Cost Accounting / 15th edition / chapter 5. Cost Accounting (15th Edition) Edit edition 97 % (20170 ratings) for this chapter’s solutions. ... The result will be budgeted overhead rate for an activity. This predetermined rate of

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overhead is used for allocating

... Chapter 5 Solutions | Cost

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Chegg.com 5-3 2. Activity-based

overhead application rates: Activity

Cost Activity Cost Driver Application

Rate Order processing  $\$150,000 \div$

500 orders processed (OP) =  $\$300$

per OP Machine processing  $560,000$

$\div 40,000$  machine hrs. (MH) =  $\$14$

per MH Product inspection  $90,000 \div$

10,000 inspection hrs. (IH) =  $\$9$  per

IH CHAPTER 5 CHAPTER 5 ACTIVITY-

BASED COSTING AND ACTIVITY-

BASED MANAGEMENT 5-1 Broad

averaging (or “peanut-butter

costing”) describes a costing

approach that uses broad averages

for assigning (or spreading, as in

spreading peanut butter) the cost of

resources uniformly to cost objects

when the individual products or

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services, in fact, use those resources in non-uniform ways. CHAPTER 5 ACTIVITY-BASED COSTING AND ACTIVITY-BASED ... Learn quiz 2 cost accounting chapter 5 with free interactive flashcards. Choose from 500 different sets of quiz 2 cost accounting chapter 5 flashcards on Quizlet. quiz 2 cost accounting chapter 5 Flashcards and Study Sets ... View Notes - Cost Accounting - PowerPoint - Chapter 5 - Activity-Based Costing from ACCT 3140 at California State University, Stanislaus. Chapter 5 Activity-Based Costing (ABC) Tan From Chapter 4: Cost Accounting - PowerPoint - Chapter 5 - Activity-Based ... Activity rates can be calculated by taking the activity cost pool dollar total from 5GP.1.E1 in the

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numerator divided by the budgeted activity driver in the denominator.

Dipping activity:  $\$512,500 / 15,000 = \$34.17$  per direct labor

hour Chapter 5 Guided Practice -

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Activity-Based Costing and Activity-

Based Management 5.1 Objective

5.1 1) Which of the following

statements is true of a peanut-

butter costing system? A) A peanut-



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butter costing system typically has more-homogeneous indirect cost pools. Cost Accounting: A

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Based Management 5.1 Objective

5.1 1) Which of the following

statements is true of a peanut-

butter costing system? Test bank

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and activity ... Chapter 5 Activity-

Based Management and Activity-

Based Costing fLearning Objectives

(1 of 2) Identify the focus of activity-

based management Explain why

non-value-added activities cause

costs to increase unnecessarily

Explain why cost drivers are

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designated in activity-based costing

fLearning Objectives (2 of

2) Chapter 5 Activity Based Costing

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Madhav V., ISBN-10: 0133428702,

ISBN-13: 978-0-13342-870-4,

Publisher: Prentice Hall Cost

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- Activity-Based ... Chapter 4-6

Allocates overhead using a single

predetermined rate. Job order

costing: direct labor cost is

assumed to be the relevant activity

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base. Process costing: machine hours is the relevant activity base. Assumption was satisfactory when direct labor was a

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