

Managerial Accounting Hansen and Mowen 8th Edition

Chapter 5 Activity-Based Costing

Exercise 5-19

Danna Martin, president of Mays Electronics, was concerned about the end-of-the-year marketing report that she had just received. According to Larry Savage, marketing manager, a price decrease for the coming year was again needed to maintain the company's annual sales volume of integrated circuit boards (CBs). This would make a bad situation worse. The current selling price of \$18 per unit was producing a \$2- per-unit profit—half the customary \$4-per-unit profit. Foreign competitors kept reducing their prices. To match the latest reduction would reduce the price from \$18 to \$14. This would put the price below the cost to produce and sell it. How could these firms sell for such a low price? Determined to find out if there were problems with the company's operations, Danna decided to hire a consultant to evaluate the way in which the CBs were produced and sold. After two weeks, the consultant had identified the following activities and costs:

Batch-level activities

Setting up equipment	\$125,000
Materials Handling	180,000
Inspecting products	122,000

Product-sustaining activities:

Engineering support	120,000
Handling customer complaints	100,000
Filling warranties	170,000
Storing goods	80,000
Expediting goods	75,000

Unit-level activities:

Using materials	500,000
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Yan Bai



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Study Guide for Hansen/Mowen's Management Accounting, 8th Hansen, Mowen, 2006-12
Mowen, Cornerstones of Managerial Accounting 2 Maryanne M. Mowen, 2014

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