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#1 Reconciliation of
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Accounts Statement |

Problem with Solution |

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Sheet (Problem \u0026

Solution) ~ Cost and

Management

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Cost Accounting

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Cost per computer =

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$\$1,000,000 / 5,000 =$
 $\$200$ per computer $\$200$
 $= (2 \times (\text{cost of one}$
 $\text{technician hour})) + (5 \times$
 $\$10)$ Cost for technician
time $= \$200 - \$50 =$
 $\$150$ $\$150 = 2 \times (\text{cost of}$
 $\text{one technician hour})$
technician hourly rate $=$
 $\$75$ per technician hour

ABC Blocher Solutions
| Gross Margin | Cost
Accounting

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Management and
Strategy: An Overview
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4e. The McGraw-Hill
Companies 2008.

Learning Objectives
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management
information for each of

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Evolutions. Kinney,
Prather, Raiborn.

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Learning Objectives (1
of 2) Identify the focus
of activity-based
management Explain
why non-value-added
activities cause costs to

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increase unnecessarily
Explain why cost
drivers are designated in
activity-based costing ...

Chapter 5 Activity Based Costing | Cost Accounting ...

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