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Chapter 7

Activity-Based Costing: A Tool to Aid Decision Making

Solutions to Questions

7-1 Activity-based costing differs from traditional costing systems in a number of ways. In activity-based costing, nonmanufacturing as well as manufacturing costs may be assigned to products. And, some manufacturing costs—including the costs of idle capacity—may be excluded from product costs. An activity-based

costing system typically includes a number of activity cost pools, each of which has its unique measure of activity. These measures of activity often differ from the allocation bases used in traditional costing systems.

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**Lester E. Heitger, Serge
Matulich, University of Pretoria.
Nagraadse Bestuurskool**



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Designing Cost Management Systems to Support Business Decision-Making Pieter Buys,2021-07-19 This book illustrates the importance effective cost management systems in providing a supportive environment in which reliable and relevant management information can be generated Such a cost management system is only attainable if the importance of key business operational and stakeholder requirements are recognised within the organisational context In illustrating this importance this book provides several case studies as examples thereof The first two case studies focus on the engineering sector and illustrates the development of a cost management system in a water recycling context and the design of a budgetary system in a mining engineering context The remaining case studies focus on the services sector including cost management systems for a digital technology services provider and a medical insurance services provider an alternative activity based costing approach for a public sector services provider and finally a re designed value stream for an automotive services provider Academic researchers and industry managers in the fields of management accounting and financial management as well as engineering and operations management will find value in the experiences described herein

Selected Material from Garrison, Noreen, Brewer Ray H. Garrison, Eric W. Noreen, Peter C. Brewer, 2012

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