

10

Fundamentals of Cost Management

Solutions to Review Questions

10-1.

Activity-based costing provides management with detailed costing information about products and services. Activity-based management focuses on the use of activity-based costing information to make decisions. Activity-based management is based on activity analysis and finding ways to be more efficient with activities within the organization.

10-2.

Activity-based management can be implemented without an activity-based costing system. However, since the focus of activity-based management is on those activities that cause the most costs, activity-based costing provides data useful to the implementation of activity-based management.

10-3.

Value-added activities add value to the product or service whereas nonvalue-added activities do not add value. By identifying activities that do not add value, management is able to focus on eliminating or reducing nonvalue-added activities. By identifying value-added activities, management knows which activities to retain and make more efficient.

Common nonvalue-added activities include storing materials, reworking defective units, correcting purchase orders that are incorrect, and moving materials and products.

10-4.

Customers affect costs by the way they interact with the company and place demands on company activities. Common examples are ordering behavior and sales support. Suppliers affect costs by the way they interact with the company and place demands on the company activities. Common examples are deliveries that are late or products that have to be inspected before use or sale.

10-5.

The cost of customers is the same as any cost allocation problem in that it requires costs from cost pools to be allocated to the cost objects, in this case customers. It differs in that it focuses on customers and not products.

Chapter 10 Solution Manual Cost Accounting

D Kirk



Chapter 10 Solution Manual Cost Accounting:

The book delves into Chapter 10 Solution Manual Cost Accounting. Chapter 10 Solution Manual Cost Accounting is a vital topic that must be grasped by everyone, ranging from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Chapter 10 Solution Manual Cost Accounting, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:
 - Chapter 1: Introduction to Chapter 10 Solution Manual Cost Accounting
 - Chapter 2: Essential Elements of Chapter 10 Solution Manual Cost Accounting
 - Chapter 3: Chapter 10 Solution Manual Cost Accounting in Everyday Life
 - Chapter 4: Chapter 10 Solution Manual Cost Accounting in Specific Contexts
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