

#6		6. Compute the per-unit overhead cost of product B if the company switches to activity-based costing.
Activity Cost Pools	Estimated Overhead	Total Cost Driver Volume
Setups	240,000	120
General factory	1,500,000	20,000
Machine processing	120,000	3,000

Overhead cost for Product B:

Activity Cost Pools	Cost Driver Volume (B)	Activity-based Overhead Rates
Setups	20	2,000
General factory	15,000	75
Machine processing	800	40
Total		

Overhead cost per unit = 1,197,000 5,000

#7		7. Compute the total per-unit cost and selling price under activity-based costing.
Direct material	60.00	
Direct labor	36.00	
Manufacturing overhead	239.40	
Per-unit cost	335.40	
Markup (335.40*40%)	134.16	
Selling price	469.56	

#8		8. Compute the application rates that would be used for manufacturing setups, machine processing, and product shipping in an activity-based costing system.
Activity Cost Pools	Estimated Overhead	Expected use of Cost Drivers per activity
Manufacturing setups	260,000	100
Machine processing	2,400,000	40,000
Product shipping	400,000	200

#9		9. Assuming use of activity-based costing, compute the unit overhead costs of No. 156 and No. 157 if the expected manufacturing volume is attained.
Activity	No. 156	No. 157
Manufacturing setup:		
60 Setups * 2,600	156,000	
40 Setups * 2,600		104,000
Machine processing:		
15,000 Machine hours * 60	900,000	
25,000 Machine hours * 60		1,500,000
Product shipping:		
120 Outgoing shipments * 2,000	240,000	
80 Outgoing shipments * 2,000		160,000
Total	1,296,000	1,764,000
Production volume (units)	6,000	14,000
Cost per unit	216	126

Activity Based Costing Problems And Solutions

George Bodnar



Activity Based Costing Problems And Solutions:

Decoding **Activity Based Costing Problems And Solutions**: Revealing the Captivating Potential of Verbal Expression

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use the optional order by in a select statement of a soql query to control the order of the query results such as alphabetically beginning with z if records are null you can use order by to display the empty records first or last

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order by 1 means order by the first field i selected i e in this case the same as order by playerno because playerno was the first field in the list in case you want the official wording here s what the sql 92 standard 1 says

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when processing the selectstatement that has an order byclause the order byclause is the very last clause to be processed sql server order byclause example we will use the customerstable in the sample databasefrom the demonstration a sort a result

set by one column in ascending order

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oct 12 2023 in sql the order by clause is used to sort the rows in a table based on one or more columns it allows you to arrange your data in ascending a z 1 10 or descending z a 10 1 order according to specific criteria after the order by clause you typically specify the column by which you want to sort the data

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i am using mysql and i want to sort results using order by to one specific column but the results must be ordered according an specific criteria to this column for example to the following table i want to order by group showing first the

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the order by function statement not only works for aggregated data it can also define the order of all rows in a table if you want to play around with this you can go back to some of the queries you wrote earlier exercise 9 find the total revenue for each order and order it from largest to smallest

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jul 25 2014 as mentioned in other answers order by 1 orders by the first column i came across another example of where you might use it though we have certain queries which need to be ordered select the same column you would get a sql error if ordering by name in the below select name name from segment order by 1

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an order by clause in sql specifies that a sql select statement returns a result set with the rows being sorted by the values of one or more columns the sort criteria does not have to be included in the result set restrictions apply for select distinct group by union distinct except distinct and intersect distinct the sort criteria can be

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jul 20 2019 order by 1 2 3 4 stands for order by column1 column2 column3 column4 from your query selection positions of columns so if your selection id like below select col1 col3 col4 col2 from table order by 1 2 3 4 here order by 1 2 3 4 means order by col1 col3 col4 col2

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the order by command is used to sort the result set in ascending or descending order the order by command sorts the result set in ascending order by default to sort the records in descending order use the desc keyword the following sql statement selects all the columns from the customers table sorted by the customername column

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column equals 8 and we are ordering the data by the hiredate in ascending order which is implied