# Mock 2020

13 October 2021 17:06

Case 1

1. 0.2913 0.0476 0.0909
29.13% 4.76% 9.09%

2.

| Activity-based Cost Data | | | | |
|---|---|---|---|---|
| Peach 2019 | General retail chains | Electronic retail chains | Pop-up retail stores | Total Costs of Activity in 2019 |
| Orders processed (number) | 140 | 360 | 1,500 | $80,000 |
| Line-items ordered (number) | 1,960 | 4,320 | 15,000 | $63,840 |
| Store deliveries made (number) | 120 | 360 | 1,000 | $71,000 |
| Cartons shipped to stores (numbers) | 36,000 | 24,000 | 16,000 | $76,000 |
| Shelf stocking (hours) | 360 | 180 | 100 | $10,240 |
| | | | | $301,080 |

Cost driver

40
3
47.97
1
16

3. 5,600 14,400 60,000
5,880 12,960 45,000
5,756.76 17,270.27 47,971.97
36,000 24,000 16,000
5,760 2,880 1,600

58,996.76 71,510.27 170,572.97

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4.

| Peach, 2019 | General retail chains | Electronic retail chains | Pop-up retail stores | Peach |
|---|---|---|---|---|
| Revenues | $3,708,000 | $3,150,000 | $1,980,000 | $8,838,000 |
| Cost of goods sold | $3,600,000 | $3,000,000 | $1,800,000 | $8,400,000 |
| Gross margin | $108,000 | $150,000 | $180,000 | $438,000 |
| Other operating costs | 58,996.76 | 71,510.27 | 170.572.97 | $301,080 |
| Operating income | 49,003.24 | 78,489.73 | 9,421.03 | $136,920 |
| Operating income margin | 1.32% | 2.49% | 0.48% | 1.55% |

5.

→ Pop-up retail stores have high, Electric high margin

→ Pop-up very costly, consider dropping it from portfolio

→ Half of all OH is due to pop-up, investigate also the costs come from.

## Case 2

6.

MC = 1,000 · 5 · 80 = 400,000

LC = 1,000 · 2 · 50 = 100,000

TC = 500,000

7.

PV = AQ · (AP − SP) = 4,500 · (85 − 80) = 22,500 F

QV = SP · (AQ − SQ) = 80 · (4,500 − 5,000) = −40,000 F

$QV = SP \cdot (AQ - SQ) = 80 \cdot (4,500 - 5,000) = -40,000\ F$

$RV = AH \cdot (AR - SR) = 1,500 \cdot (55 - 50) = 7,500\ F$

$EV = SR \cdot (AH - SH) = 50 \cdot (1,500 - 2,000) = -25,000\ F$

8.

Mat Var = - 35,000 F

→ could have cost 18,000 less.

9.

VC = 465 p. unit

$CM_{old} = 50$ $VC_{new} = 465$

$VC_{old} = 500$ $CM_{new} = 50$

$P = 550$ $P = 515$

10. 2.

11. 98,000

12. $18,000 + x - 148,500 = 12,000$

$x = 142,500$

13. Actual COGS Apr 04

14. $CM_u = 35$

7 410

7,429

15. 150 200

170

16. Product > Sales

17. v mfg = 12
(16 - 12) · 3,000 = 12,000 +

18. Invalid

19. Untraceable

20. III

21. 72

22. too single product, inexp cost.