

Chapter 13

Differential Analysis: The Key to Decision Making

The Foundational 15

1. The total traceable fixed manufacturing overhead for Alpha and Beta is computed as follows:

	<i>Alpha</i>	<i>Beta</i>
Traceable fixed overhead per unit (a).....	\$16	\$18
Level of activity in units (b).....	100,000	100,000
Total traceable fixed overhead (a) × (b).....	\$1,600,000	\$1,800,000

2. The total common fixed expenses is computed as follows:

	<i>Alpha</i>	<i>Beta</i>
Common fixed expenses per unit (a).....	\$15	\$10
Level of activity in units (b).....	100,000	100,000
Total common fixed expenses (a) × (b).....	\$1,500,000	\$1,000,000

The company's total common fixed expenses would be \$2,500,000.

3. The financial advantage of accepting the order is computed as follows:

<i>Per</i>	<i>Total</i>
<i>Unit</i>	<i>10,000</i>

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