



## Quiz #1



### Introduction to Activity-Based Costing & Management (ABC/M)

**1. A typical ABC/M application costs out:**

- An activity
- A client process

**2. ABC/M applications are usually used for:**

- Site level costs
- Above-site level costs
- Both

**3. Does an ABC/M study have to include overhead costs at the site level?**

- Yes
- No

**4. In order to calculate the Capacity Cost Rate for personnel, the following are required (check all that apply):**

- Number of vacation days in a year
- Annual monetary benefits received
- Average amount of break times in a day
- Average amount of time spent on administrative tasks in a day

To learn more about Track20 visit <http://www.track20.org/>

This handout is part of Track20's Introduction to Activity-based Costing & Management Online Training available at [http://track20.org/pages/track20\\_tools/ABCM\\_Training/](http://track20.org/pages/track20_tools/ABCM_Training/)