

agreements are given, and the cost involved in making sure there is no interruption in service. The second alternative is to purchase a new machine, which would involve purchasing the new machine and installing it in a van in 1,175,000 dollars.

A proper cost analysis must be done to determine the cost of each alternative. The management conducted a "walk-through" on all the stages involved in getting the services, and a detailed costing based on activities required done using financial, operational and volume data. The first alternative deals with direct cost and other overhead because of allocation rate which varies. The cost of maintenance of an alternator machine is 700 dollars each, whereas maintenance of the alternator in the van is 1000 dollars due to wear and tear. The van and the alternator are both estimated to be scrappage after five years.

# Panhandle Medical Practice Case Study Answers

**Daniel F McAuley**



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