

Cubic miles

[Economics](#), [Budget](#)



The cost driver I used in the revised exhibit is the cubic miles of snow, because in the case it stated that "... The number of hours needed to clear the roadways depended to a great extent on cubic miles of snow.", which means if there's more snow on the ground, the plow drivers would work extra hours and therefore the department needs to pay more. Thus costs increase. Section AWE Group 3 1 . Apparently the flexible budget is more informative and reasonable. Because it includes many activities that may increase the total budget cost, Make it adjustable when there is an extreme weather and requires more plow drivers 2.

The public works director's goal was trying to implement the new responsibility accounting system. Yes, I think the new approach is effective because it will give Sam Donaldson the quarterly report, Sam can be aware of the budget difference and make prompt adjustments, Help the department keep the costs within its budget 3. Yes the director should consult Sam, for The new director is newly hired and lack certain amount of experience, Sam Donaldson is more experienced and can make appropriate adjustments to keep the costs within the budgets.