

# Chapter 3

## Cost Behaviour: Analysis and Use

### Discussion Case 3-1

The relevant range in this example is 1,000 admissions to 2,000 admissions.

Management could use this information to predict costs in the follow way:

- If the number of patient admissions is expected to exceed 2,000 per month on a regular basis then an additional staff member would need to be hired. If that individual is paid the same as the existing staff members, this would result in fixed costs increasing by \$4,750 per month. The actual amount would depend on factors such as the experience or education of the new staff member.
- If the number of patient admissions is expected to fall below 1,000 on a regular basis, then one staff member would need to be let go. This would have the effect of reducing costs by \$4,750.
- Note that there is no information provided to suggest that the \$3 per admission variable costs would change if admissions exceed 2,000 or fall below 1,000 per month. This suggests that if only 900 patients were admitted per month on a regular basis, the variable cost per admission would still be \$3, or \$2,700 in total per month.

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