

LINKS Tutorial

Calculating Cost Per Call

Here's a sample calculation of CSR Cost/Call for a particular firm in a LINKS services simulation industry.

From the "Service 9-2 P&L Statement" for firm 9, service 2 in region 2, cost elements included in total service costs are shown to the right.

Service Salaries	692,250
Service O/H	692,250
Service HFT	117,000
Total Service Costs	1,501,500

As may be noted, current-quarter total service costs for service 9-2 in region 2 are 1,501,500.

From the Activity Report in the "Service Operations Report," current-quarter details associated with service 9-2 in region 2 are shown to the right.

SERVICE 9-2	
Service Calls	14,611
CSR Capacity	18,966
CSR Utilization [Q#30]	77%
CSR Utilization [Q#29]	97%
CSR Cost/Call	102.77
CSR Turnover	8%

With 14,611 service calls and total service costs of 1,501,500, cost/call is $1501500/14611 = 102.77$ as reported as CSR Cost/Call in this Activity Report.