Anthony Research is an interactive technical note in which students have the opportunity to design a new cost system for a consulting company. Students review the present system and then progress through four exercises taking decisions in each to define a new job cost system.

This technical note consists of four exercises:

- Cost behaviour
- Job cost system
- Tracing additional cost
- Alternative allocation bases

Estimated time of multimedia case: 60 minutes

Author: Susan K. Wolcott
Throughout this documentation there are a series of quizzes which test understanding. All of these have detailed feedback that guide the student to the correct solution and make them aware of factors that they may not have considered.

Graphs and tables appear throughout the exercise and help in the analysis.
To conclude the case, students can compare the two job cost systems: the company's original one and the new one that they have selected. In this section students also have the opportunity to change some of the earlier decisions in order to see the effects on the profits and the costs of the jobs.