Call Center is an interactive case study that shows the implementation of an Activity Based Costing System (ABC), in a real service company (a call center).

This interactive case study includes the following sections:

- Introduction
- Call Center fundamentals
- Practical case
In the first two sections and using interviews the students will discover the key factors of the sector, the challenges that these companies were facing (during the phase of implementation) and the reasons why they decided to implement an ABC system.

Using animations students have the opportunity to discover the operations in a call center.
On entering the practical case, the students are met with several exercises. The most important of these is to construct the activity matrix. When the matrix is completed they then have to compare the results obtained from a typical costing system with the results obtained using the ABC, so as to draw their own conclusions. As well as this, at the end of the case the author shares some comments about the real implementation and its results.

A visual example helps guide the student through the completion of the activity matrix.