

2. Services Aggregate Planning Ace Accounting Associates (AAA) provides income tax filing services for individuals. Customers pay for the service according to the type of form they file. Customers with complex returns (i.e., 1040) are charged \$200. Customers with simpler forms are charged \$50. Five permanent accountants work for AAA at a rate of \$600 per week. During the busy season—the five weeks before the due date for tax filing—temporary accountants can be hired for \$600 per week. A one-time fee of \$200 is paid to an employment service each time the company hires a temporary accountant. All accountants (permanent and temporary) access a computerized expert system, which costs the company \$175 per accountant per week. On the average, any accountant (permanent or temporary) can process 4 complex forms per week or 20 simple forms per week. Demand for simple and complex forms for the upcoming tax season is given in the table below. All demand must be filled by the end of the fifth week.