

Waterways Continuing Problem

(This is a continuation of the Waterways Problem from Chapters 1 through 8.)

WCP9 Waterways Corporation is preparing its budget for the coming year, 2014. The first step is to plan for the first quarter of that coming year. Waterways gathered the following information from the managers.

Sales

Unit sales for November 2013	112,500
Unit sales for December 2013	102,100
Expected unit sales for January 2014	113,000
Expected unit sales for February 2014	112,500
Expected unit sales for March 2014	116,000
Expected unit sales for April 2014	125,000
Expected unit sales for May 2014	137,500
Unit selling price	\$12

Waterways likes to keep 10% of the next month's unit sales in ending inventory. All sales are on account. 85% of the Accounts Receivable are collected in the month of sale, and 15% of the Accounts Receivable are collected in the month after sale. Accounts receivable on December 31, 2013, totaled \$183,780.

Direct Materials

Item	Amount Used per Unit	Inventory, Dec. 31
Metal	1 lb @ 58¢ per lb.	5,177.5 lbs
Plastic	1.2 oz @ 6¢ per oz	3,883.125 lbs
Rubber	4 oz @ 5¢ per oz	1,294.375 lbs
	<u>2 lbs per unit</u>	<u>10,355.0 lbs</u>

Metal, plastic, and rubber together are 75¢ per pound per unit.

Waterways likes to keep 5% of the materials needed for the next month in its ending inventory. Payment for materials is made within 15 days. 50% is paid in the month of purchase, and 50% is paid in the month after purchase. Accounts Payable on December 31, 2013, totaled \$120,595. Raw Materials on December 31, 2013, totaled 11,295 pounds.

Direct Labor

Labor requires 12 minutes per unit for completion and is paid at a rate of \$8 per hour.

Manufacturing Overhead

Indirect materials	30¢ per labor hour
Indirect labor	50¢ per labor hour
Utilities	45¢ per labor hour
Maintenance	25¢ per labor hour
Salaries	\$42,000 per month
Depreciation	\$16,800 per month
Property taxes	\$ 2,675 per month
Insurance	\$ 1,200 per month
Janitorial	\$ 1,300 per month

Selling and Administrative

Variable selling and administrative cost per unit is \$1.60.

Advertising	\$15,000 a month
Insurance	\$ 1,400 a month
Salaries	\$72,000 a month
Depreciation	\$ 2,500 a month
Other fixed costs	\$ 3,000 a month

Solution For Waterways Continuing Problem 10

Abraham E. Van Luik,Wyman Harrison

Solution For Waterways Continuing Problem 10:

Accounting Paul D. Kimmel,Jerry J. Weygandt,Donald E. Kieso,2010-12-01 With this fourth edition accountants will acquire a practical set of tools and the confidence they need to use them effectively in making business decisions It better reflects a more conceptual and decision making approach to the material The authors follow a macro to micro strategy by starting with a discussion of real financial statements first rather than starting with the Accounting Cycle The objective is to establish how a financial statement communicates the financing investing and operating activities of a business to users of accounting information This motivates accountants by grounding the discussion in the real world showing them the relevance of the topics covered to their careers

Managerial Accounting Jerry J. Weygandt,Paul D. Kimmel,Ibrahim M.

Aly,2020-11-16 Discover a concise yet comprehensive overview of the foundations of management accounting in Canada from three leading voices in their field The newly revised Sixth Canadian Edition of Managerial Accounting Tools for Business Decision Making delivers a thoroughly revised exploration of the foundations and fundamentals of management accounting in a uniquely Canadian context Along with this series hallmark features including DO IT Exercises chapter review and practice sections educational infographics real world Business Insight sections Decision Tools and a suite of Digital Tools this new edition includes a fresh treatment of data analytics in the real world The book analyzes the impact of data analytics on decision making and shows readers how to put data analytics into practice in real world situations Each chapter also contains brand new changes like new highlighted applications of standard costing and new case studies Online solution walkthrough videos interactive tutorials adaptive practice exercises and comprehensive Excel based homework material round out the book's fulsome and educational package Readers will also benefit from the inclusion of A thorough introduction to cost concepts for decision makers including job order cost accounting process cost accounting and activity based costing An exploration of decision making concepts including incremental analysis and alternative inventory costing methods Discussions of planning and control concepts including budgetary planning budgetary control and responsibility accounting and standard costs and the Balanced Scorecard A suite of digital tools including real world company videos Perfect for undergraduate students about to begin an accounting program Managerial Accounting Tools for Business Decision Making will also earn a place in the libraries of undergraduate business and MBA students seeking a one stop reference to the basic principles of management accounting

Accounting Principles Jerry J. Weygandt,Paul D. Kimmel,Donald E.

Kieso,2010-12-20 Weygandt's Accounting Principles introduces challenging accounting concepts with examples that are familiar to accountants The new edition has been updated with the latest IFRS IASB standards Additional coverage is included on foreign currency translation and LCM More discussions focus on risk management as a result of the financial crisis The examples also emphasize current examples in order to help accountants make the connection to their everyday lives

Infantry ,1963

Marine Engineering ,1901

Trade Winds ,1929

Mechanical World ,1920

The

Mechanical World ,1920 Annual Report to Governor Jim Florio New Jersey. Office of the State Environmental Prosecutor,1991 *The Waterways Journal* ,1929 **Traffic World and Traffic Bulletin** ,1930 **The Encyclopedia Americana** ,1927 **Pollution: Problems & Solutions** National Wildlife Federation,1998 Like it or not our children are inheriting a polluted world By studying the effect of toxins on wildlife understanding the societal problems posed by pollution and participating in recycling and clean up projects kids can become proactive in preserving the future of our planet

Municipal and County Engineering ,1918 **Reclamation of Abandoned Mined Lands Along the Upper Illinois Waterway Using Dredged Material** Abraham E. Van Luik,Wyman Harrison,1982 **Proceedings of the American Society of Civil Engineers** American Society of Civil Engineers,1910 Hydrologic Determination of Waterway Areas for the Design of Drainage Structures in Small Drainage Basins Ven Te Chow,1962 **HEARINGS BEFORE A SUBCOMMITTEE ON APPROPRIATIONS HOUSE OF REPRESENTATIVES ONE HUNDRED FIRST CONGRESS SECOND SESSION** , *Motor Transport* ,1924 **France** ,1918

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