

PART –B

Marks- 14

SunAir Boat Builders, Inc.*

Located in New Hampshire, SunAir Boat Builders served boaters with a small, lightweight fiberglass sailboat capable of being carried on a car roof. Though the firm could hardly be considered as one of the nation's industrial giants, its burgeoning business had required it to institute a formal system of cost control. Jan Larson, SunAir's president, explained:

Our seasonal demand, as opposed to a need for regular, level production, means that we must keep a good line of credit at the bank. Modern cost control and inventory valuation procedures enhance our credibility with the bankers and, more importantly, have enabled us to improve our operations. Our supervisors have realized the value of good cost accounting, and the main office has, in turn, become much more aware of problems in the barn.

SunAir's manufacturing and warehouse facilities consisted of three historic barns converted to make 11-foot "Silver Streak" sailboats. The company's plans included the addition of 15- and 18-foot sailboats to its present line. Longer-term plans called for adding additional sizes and styles in the hope of becoming a major factor in the regional boat market. The "Silver Streak" was an open-cockpit, day sailer sporting a mainsail and small jib on a 17-foot, telescoping aluminum mast. It was ideally suited to the many small lakes and ponds of the region, and after three years it had become quite popular. It was priced at \$2,265 complete.

Manufacturing consisted basically of three processes: molding, finishing, and assembly. The molding department mixed all ingredients to make the fiberglass hull, performed the actual molding, and removed the hull from the mold. Finishing included hand additions to the hull for running and standing rigging, reinforcement of the mast and tiller steps, and general sanding of rough spots. Assembly consisted of the attachment of cleats, turnbuckles, drain plugs, tiller, and so forth, and the inspection of the boat with mast, halyards, and sails in place. The assembly department also prepared the boat for storage or shipment.

Mixing and molding fiberglass hulls, while manually simple, required a great deal of expertise, or "eyeball," as it was known in the trade. Addition of too much or too little catalyst, use of too much or too little heat, or failure to allow proper time for curing could each cause a hull to be discarded. Conversely, spending too much time on adjustments to mixing or molding equipment or on "personalized" supervision of each hull could cause severe underproduction problems. Once a batch of fiberglass was mixed there was no time to waste being overcautious or it was likely to "freeze" in its kettle.

With such a situation, and the company's announced intent of expanding its product line, it became obvious that a standard cost system would be necessary to help control costs and to provide some reference for supervisors' performance.

Sunair Boat Builders Case Study Answers

**Robert Newton Anthony, Glenn A.
Welsch, James S. Reece**



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Table of Contents Sunair Boat Builders Case Study Answers

1. Understanding the eBook Sunair Boat Builders Case Study Answers
 - The Rise of Digital Reading Sunair Boat Builders Case Study Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Sunair Boat Builders Case Study Answers
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Sunair Boat Builders Case Study Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Sunair Boat Builders Case Study Answers
 - Personalized Recommendations
 - Sunair Boat Builders Case Study Answers User Reviews and Ratings
 - Sunair Boat Builders Case Study Answers and Bestseller Lists
5. Accessing Sunair Boat Builders Case Study Answers Free and Paid eBooks
 - Sunair Boat Builders Case Study Answers Public Domain eBooks
 - Sunair Boat Builders Case Study Answers eBook Subscription Services
 - Sunair Boat Builders Case Study Answers Budget-Friendly Options

6. Navigating Sunair Boat Builders Case Study Answers eBook Formats
 - ePub, PDF, MOBI, and More
 - Sunair Boat Builders Case Study Answers Compatibility with Devices
 - Sunair Boat Builders Case Study Answers Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Sunair Boat Builders Case Study Answers
 - Highlighting and Note-Taking Sunair Boat Builders Case Study Answers
 - Interactive Elements Sunair Boat Builders Case Study Answers
8. Staying Engaged with Sunair Boat Builders Case Study Answers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Sunair Boat Builders Case Study Answers
9. Balancing eBooks and Physical Books Sunair Boat Builders Case Study Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Sunair Boat Builders Case Study Answers
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Sunair Boat Builders Case Study Answers
 - Setting Reading Goals Sunair Boat Builders Case Study Answers
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Sunair Boat Builders Case Study Answers
 - Fact-Checking eBook Content of Sunair Boat Builders Case Study Answers
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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