

Waterways Continuing Problem

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

WCPS 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

<u>Item</u>	<u>Amount Used per Unit</u>	<u>Inventory, Dec. 31</u>
Metal	1 lb @ 58¢ per lb.	5,177.5 lbs
Plastic	12 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.

Solutions To Waterways 9 Continuing Problem

**Paul D. Kimmel, Jerry J.
Weygandt, Donald E. Kieso**



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Managerial Accounting Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, Ibrahim M. Aly, 2018-05-28 Managerial Accounting teaches students the fundamental concepts of managerial accounting in a concise and easy to comprehend fashion Stimulating review materials at the end of each section helps students develop their decision making skills Students are provided the tools and guidance to take more initiative in their learning making them more engaged more prepared and more confident

Accounting Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2009 Offering a unique approach in the field this book presents the principles of accounting from a corporate perspective This provides readers with a real world understanding of the concepts , Proceedings of the Marine Safety & Security Council , 2008 *Water Quantity and Quality Issues in Coastal Urban Areas* American Water Resources Association. Conference, American Water Resources Association, 2000 Proceedings of the American Water Resources Association s Annual Water Resources Conference held November 6 9 2000 in Miami Florida Urban and Metropolitan Rivers Joaquim Farguell Pérez, Albert Santasusagna Riu, 2024-08-27 This book provides a detailed description of fluvial processes and their influence on urban sites During the urban expansion of modern cities throughout the twentieth century rivers have become a source of problems during high flood events However due to growing social pressure especially in dense cities rivers are viewed as new leisure areas given that they also provide highly valuable ecosystem services People seek open and environmentally friendly spaces amidst the dense street networks of cities Yet we should not forget that rivers are not merely domesticated elements of nature for leisure purposes only Flooding risks and damages are possible within urban environments How should we address the social and ecological interactions How should we plan for these complexities to meet the growing social requirements and needs while respecting river dynamics Hydrologists geomorphologists engineers geographers and urban planners could leverage the knowledge and examples provided to enhance the interaction between nature and society in the growing cities of the twenty first century Air University Library Index to Military Periodicals , 1965 *Public Works Appropriations for 1958* United States. Congress. House. Appropriations, 1957 **Textbook Problem Pack - Kimmel, Accounting 5e** Kimmel, Paul D Kimmel, PhD, CPA, Jerry J. Weygandt, Donald E. Kieso, 2013-02-19 **CIS US Congressional Committee Hearings Index: 79th Congress-82nd Congress, 1945-1952 (6 v.)** , 1981

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