

Accounting Sheet

Starting Time: _____ Ending Time: _____

Total Assembly Time: _____

Price Per Unit – The entire box contains 30 gliders. The total box price is \$23.40. What is the price per glider?

Box Price ÷ Number of Gliders in Box = Price Per Unit

_____ ÷ _____ = _____ price per glider

Class Costs – Count the number of students present. What will be the total cost for each student to have their own glider?

Class Attendance x Price Per Unit = Class Cost

_____ X _____ = _____

Efficiency –

Assembly time ÷ Number of Gliders Produced = Amount of Time per Glider

_____ ÷ _____ = _____ minutes/glider

Labor Costs – Each team member is on contract for \$15.00 per hour. What is the total payroll for the assembly line crew?

\$15.00/hr X Number of Workers = Payroll

_____ X _____ = _____ *

*Employers also have to account for benefits (health care and insurance).

Spare Parts? Scrap Parts? Each piece is valued below. Calculate your surplus part value.

- Fuselage - .33
- Wing - .20
- Stabilizer - .13
- Rudder - .12

As your crew gets more efficient, what do you think will happen to labor cost?

Is it fair to pay each crew member the exact same amount for the job performed?

Be prepared to share your summary – check your work.