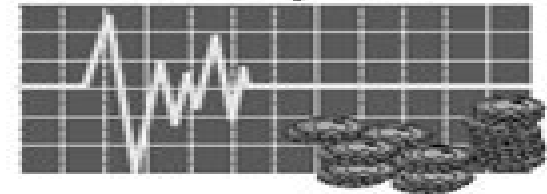


Measuring and Managing Process Performance

Chapter 7



QUESTIONS

- 7-1 The **throughput contribution** is the difference between revenues and direct materials for the quantity of product sold. **Investments** equal the materials costs contained in raw materials, work-in-process, and finished goods inventories. **Operating costs** are all other costs, except for direct materials costs, that are needed to obtain throughput contribution.
- 7-2 In process layouts, all similar equipment and functions are grouped together. Process layouts typically occur in organizations in which production is done in small batches of unique products. In process layouts, products are moved and processed from one area to another until the product is completed. In contrast, in product layouts, equipment is organized to accommodate the production of a specific product. Product layouts are most effective for companies producing high-volume products. Typically, products move and are processed along an assembly line.
- 7-3 Group technology (also called cellular manufacturing) involves the organization of a plant into a number of cells. Cells are often U-shaped, which allows workers convenient access to required parts and good visual control of the workflow. Within each cell, machines that are needed to manufacture a group of similar products are arranged close to one another. This organization reduces production cycle time, which is the time from receipt of raw materials from the supplier to delivery of the finished good to distributors and customers.
- 7-4 Lean manufacturing, derived from the Toyota Production System, is a philosophy centered on producing the highest quality product with the lowest level of waste and inefficiency. This approach views any resource spending that does not create value for the end customer to be wasteful, and therefore must be eliminated. Value is defined as any action or process for which a customer would be willing to pay.

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