

2. Woolman Windows (WW)

Woolman Windows (WW) manufactures windows for houses. The windows are sold to suppliers of building materials in Canada. *WW*'s windows have two pieces of glass sealed in a wooden frame with a special glue that prevents any air from passing through. The windows are energy-efficient. In addition, moisture never appears between the two pieces of glass, a problem common to many other energy-efficient windows. The *WW* brand is widely recognized in the residential construction industry in Canada.

Because of the housing crisis in North America, *WW* has seen its sales fall and its financial position deteriorate.

Table 1: selected items from *WW*'s balance sheet as at 31 May 2009 (all figures in \$ thousands).

Cash	150
Creditors	515
Debtors	850
Loan capital	X
Short-term borrowing	285
Retained profit	1300
Share capital	300
Stock	400
Total (net fixed assets)	1800

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Table 2: selected items from *WW*'s profit and loss account for the year ended 31 May 2009 (all figures in \$ thousands).

Cost of goods sold	4700
Expenses	2150
Gross profit	2195
Sales revenue	6895

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WW manufactures only standard-sized windows using flow production. *WW* offers trade credit* with payment in 30 days. However, *WW* is considering taking "special orders", that is, to manufacture windows that are not standard-sized. Doing so might be profitable if the number of windows per special order were a minimum of 100 windows (break-even point). *WW* would manufacture special orders using batch production. For special orders, the buyer would pay 50% upon placing the order and the remainder upon delivery. The disadvantage is that an additional employee would have to be employed to plan the production process for each special order. *WW* is uncertain if special-order sales will be sufficient to cover the cost of the recruitment and training of the new employee.

* trade credit: credit extended to a business from its suppliers. Trade credit is usually listed on the balance sheet of a business as "creditors" or, in some countries, "accounts payable".

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Scott C. Dulebohn



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