

## **Bridgeton Industries: Automotive Component and Fabrication Plant (ACF): Case Analysis**

### **Case Overview**

In the 1980s, the Automotive Component and Fabrication Plant (ACF) of Bridgeton Industries lost market share due to foreign competitive pressure and oil price shock, leading to a number of plant closings. To determine where to cut costs, Bridgeton hired a consulting firm to analyze the cost competitiveness of its product lines, which led to its decision to cease production of mufflers and oil pans at the end of model year 1988 and resulted in the loss of jobs. Despite improved production efficiency, the manifold line was downgraded and identified as a candidate for outsourcing in 1990.

Management's impulse to proceed with caution in its decision to outsource manifolds, which if produced internally, could lead to higher sales and profit in the long-run given the prospect that future increases in emission standards could boost demand and price for manifolds. To assist ACF's management in deciding on a suitable production strategy in a market facing increased competitive pressure, we evaluated: (1) trends in overhead allocation rates; (2) the appropriateness of ACF's cost system for making strategic non-routine decisions (i.e., outsourcing); and (3) 1991 budget projections for alternative decisions: to outsource or not to outsource manifolds.

### **Question # 3: Expected gross margins for given products 1 and 2 based on 1988 and 1990 budgets**

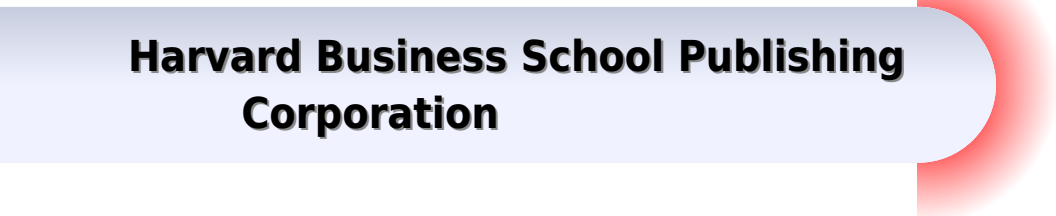
Expected gross margins for two hypothetical products are estimated as a percentage of selling price for each product based on ACF's 1988 and 1990 model year budgets, assuming selling price, material and labor costs are constant. We first determined the total overhead (burden) for each of the years as a percentage of direct labor (**Exhibit 1**). In 1988, the overhead rate was 434.5% ( $\$109,890 \div \$25,294$ ) and in 1989, the overhead rate was 563% ( $\$79,393 \div \$14,102$ ). We calculate overhead for each product by multiplying the overhead rate by labor cost.

As seen in **Exhibit 2**, we added the material and labor costs to the total overhead, which provides the total costs for each product in each year. We then obtain gross margin for each product in each year by calculating selling price less total costs and then estimate gross margin as a percentage of the selling price. From **Exhibit 2**, we see that gross margin percentages declined from 1988 to 1990 by 55.36% and 35.16% for products 1 and 2 respectively, resulting from a significantly higher overhead allocation rate in 1990 (563%) than in 1988 (434.5%).

This suggests that outsourcing muffler/exhausts and oil pans at the end of 1988, did not improve ACF's profitability. While ACF was able to reduce overhead costs by about 30%, outsourcing adversely impacted the gross margins of ACF's two remaining product lines which were overburdened by transferred fixed costs associated with the production of muffler and oil pans (reflected in the nearly one-third increase in the overhead rate from 434.5% in 1988 to 577.4% in 1989). This increase in the overhead burden can be attributed to the significant decrease in direct labor that

# Bridgeton Industries Case Analysis

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*Bridgeton Industries* Andrew Brabner, 2007-09-27 Seminar paper from the year 2002 in the subject Business economics Business Management Corporate Governance grade 1 A Manchester Metropolitan University Business School Management Accounting language English abstract Please note that Exhibit II of my chosen case study Bridgeton Industries has a few mistakes in the sub totals and therefore also in the total factory profit I have corrected these in Attachment I and will therefore proceed to assess this case using my attachment and not Exhibit II The aim of this writing is to evaluate whether or not manifolds should be outsourced and to identify the reasons for sustained unprofitability at the Bridgeton Industries automotive component and fabrication plant despite improvements in the effectiveness and efficiency of production processes To resolve this problem I will first look at current and future profitability of the individual product lines and then examine the method of overhead cost allocation and the way in which costs are captured I will then create an estimated model year 1990 1991 in order to evaluate the effect that the outsourcing of manifold production will have on the remaining plant operations and therefore also upon overall plant profitability To close I will make suggestions as to what could should be changed in order to improve transparency for future decision making

[The Analytics Lifecycle Toolkit](#) Gregory S. Nelson, 2018-04-03 Data has become the new currency organizations are drowning in it but few are cashing in on its true value The Analytics Lifecycle Toolkit translates the entire analytics lifecycle into actionable insights providing a framework for building an effective analytics capability and the processes that turn data into action Part 1 describes the who how and why of modern enterprise analytics giving leaders clear insight into the value of strategically aligned capabilities Part 2 details best practices that include problem framing data sensemaking model development change management data management product management and more Part 3 rounds out the discussion by providing guidance on sustaining high performance and guiding the analytics function into new phases of business For organizations who see the value of analytics but lack the depth of knowledge needed to structure appropriate solutions this book breaks the cycle of frustration and provides a roadmap for putting the right people processes and technologies into place For those who have already implemented analytics this book serves as a reference for leadership and a refresher course to update the team on the latest in practices and processes Rather than a simple catalogue of analytics models the discussion emphasizes underlying principles in key process areas to help organizations build analytics capabilities tailored to their specific needs allowing them to harvest the highest value information to better inform strategic decisions In line with the book's practical focus the companion website provides downloadable resources tools videos and more to support and streamline implementation The discussion itself assumes no prior knowledge of analytics and explicitly clarifies complex concepts and terms using real world examples to illustrate what effective practice looks like on the ground With clear guidance expert insight and a wealth of practical tools The Analytics Lifecycle Toolkit is an essential resource for any organization seeking an optimized analytics

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