

Nidec Corporation Case Study Solution (1000 words)

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Abstracts

This report provides solution to questions of B292 TMA. This TMA B292 is based around one case of "NIDEC Corporation Annual Report for the year ended March 31, 2014" & also questions on budgeting and breakeven analysis.

Marks will be awarded for blending the context of the case with relevant theory by means of your own interpretation.

Contents

What might in your opinion cause this change in the demand?

Is Nidec able to reduce its expenses quickly in response to any revenue shortfalls resulting from a decrease in demand? Justify your answer.

The company relies on monthly financial data for operating segments that are not prepared on a US GAAP basis and thus are not comparable between segments.

Does this in your opinion constitute a difficulty to the management accountant in evaluating the relative performance of individual segments? What are the consequences under these circumstances?

What elements of manufacturing overhead can you identify using the annual report?

Is allocation of manufacturing overhead to products necessary for external reporting purposes? Internal purposes? Provide explanations for your answers.

Identify several cost drivers that Nidec Company might consider in allocating overhead using the ABC method of overhead allocation.

Part B

Budgeting and Break even in Marina Industries

2. Budget for Marina Industries

Sales Budget for Marina Industries

For the year 2016

Production Budget for Marina Industries

For the year 2016

3. Break Even Point for the Marina Industries:

References

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