

## Urkund Analysis Result

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(D50997529)

**Submitted:** 4/24/2019 11:49:00 AM

**Submitted By:** 2289258Z@student.gla.ac.uk

**Significance:** 100 %

### Sources included in the report:

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1 UESTC3031 - Engineering Project Management & Finance (2018 – 2019 Semester 2) Break-Even Analysis and Project Plan Answer File Date Issued to Students: 18 th March 2019 / Monday Deadline / Submission Date: 26 th April 2019 / Friday Submission: via Moodle

Submission Instructions:

- You must submit in ONE pdf document (not a zipped file, not two times, not in a word document) both the break-even analysis report and the essay assignment that accompanies it. Please make sure you start each of the above two on a new page to avoid confusion. You already have the instructions in the lecture notes and have been provided the assignment answering file that must be used.
- You must prepare this assessment in pairs/groups of 2. You must clearly indicate in the file name and in the document the student name's and IDs in the form Student1\_GUID\_UESTCID\_Student2\_GUID\_UESTCID.pdf and inside the documents you will list a table with the student's names, GUIDs, and UESTCIDs of your group members so that we know who submitted with whom.
- You must submit a plagiarism declaration and your submission will go through plagiarism check.
- No late submissions will be allowed in the Moodle so if you don't submit you will get a zero for this complete assessment.
- This is a SUMMATIVE assessment (i.e. marked assessment).
- Each of you must submit individually the assessment prepared in groups so we must receive (via Moodle) 2 identical submissions in the system i.e. one for each student member of the group.

..... Student1  
Student2 Name: \_\_\_\_\_ Ge Mengyu \_\_\_\_\_ Name: \_\_\_\_\_ Zheng Changgang \_\_\_\_\_ UESTC #  
\_\_\_\_\_ 2016200301029 \_\_\_\_\_ UESTC # \_\_\_\_\_ 2016200302027 \_\_\_\_\_ UoG #  
\_\_\_\_\_ 2289225G \_\_\_\_\_ UoG # \_\_\_\_\_ 2289258Z \_\_\_\_\_ Remember to Complete and  
Sign the Declaration Form on Page 2.

2

Declaration of Originality Form This form must be completed and signed and submitted with all assignments. Please complete the information below (using BLOCK CAPITALS). Names: ..... Changgang Zheng Students' Numbers: ..... 2289258 Course Name: ..... Engineering Project Management & Finance Assignment Number/Name: .....

#### Break-Even Analysis and Project Plan Answer File

An extract from the University's Statement on Plagiarism is provided below. Please read carefully THEN read and sign the declaration below. I confirm that this assignment is my own work and that I have: Read and understood the guidance on plagiarism in the Student Handbook, including the University of Glasgow Statement on Plagiarism YES Clearly referenced, in both the text and the bibliography or references, all sources used in the work

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Changgang Zheng

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Mengyu Ge

4 Break-Even Analysis (Report [15%]) 1. Convert all component prices into UK pounds (£) using an exchange rate of £1 (UK Pound) = \$1.30 (US Dollar). [5]

Based on the equation £1 (UK Pound) = \$1.30 (US Dollar). We could calculate the conversion relation directly and get the table as follow CH340G USB Quantity

Price of Each(US dollar)	Price of Each(Pound)	1	0.3609	0.2776	10	0.2585	0.1988	30	0.2402
0.1848	100	0.2201	0.1693	500	0.2128	0.1637	PCB Cost	Quantity	Price of Each(US dollar)
Price of Each(Pound)	5	4.95	3.8077	10	5.55	4.2692	50	30.68	23.6
1000	409.78	315.22	2500	881.14	677.8	5000	1537.62	1182.78	Assembly costs
Quantity	Price of Each(US dollar)	Price							

of Each(Pound) 5 220 169.23 50 554 426.15 100 727 559.23 500 1079 830 1000 1734 1333.85  
2500 2217 1705.38 5000 3261 2508.56

5 2.

Calculate the variable costs to manufacture a quantity of 8 sample boards (so the customer can check your quality). [20]

Component Quantity/

per board Number of

boards

Total

quantity Price of each Total

price ATMega328 1 8 8 2 16 CH340G 1 8 8 0.2776 2.2208 LM1117-3.3 1 8 8 0.618 4.944  
LM1117-5.0 1 8 8 0.618 4.944 Crystal, 12MHz- HC49 Package 1 8 8 0.35 2.8 Crystal, 16MHz-  
HC49 Package 1 8 8 0.35 2.8 LED1 Red, SMT 1 8 8 0.0926 0.7408 LED2, Red, SMT 1 8 8 0.0926  
0.7408 C1, C2 2 8 16 0.297 4.752 C3, C4, C5, C6 4 8 32 0.0214 0.6858 R1, R2, R3, R4, R7, R8 6 8  
48 0.0095 0.456 SWT\_1 1 8 8 0.127 1.016 CONN\_1 1 8 8 1.51 12.08 CONN\_2 1 8 8 0.314 2.512  
SIP\_1 2 8 16 0.708 11.328 SIP\_2 1 8 8 0.75 6 SIP\_3 1 8 8 0.75 6 SIP\_4 1 8 8 0.75 6 PCB\_1 1 8 8  
4.2692/ten 4.2692 ASSY\_1 1 8 8 169.23/five 338.46 Total 428.7494

6.3. Using the

component cost figures provided, calculate the cost to manufacture the following quantities:  
100, 1000, 5000 boards. [20] Component Quantity/

per board Number of

boards Total

quantity Price of each Total

price ATMega328 1 100 100 1.03 103 CH340G 1 100 100 0.1693 16.93 LM1117-3.3 1 100 100  
0.45 45 LM1117-5.0 1 100 100 0.45 45 Crystal, 12MHz- HC49 Package 1 100 100 0.147 14.7  
Crystal, 16MHz-HC49 Package 1 100 100 0.147 14.7 LED1 Red, SMT 1 100 100 0.0478 4.78  
LED2, Red, SMT 1 100 100 0.0478 4.78 C1, C2 2 100 200 0.235 47 C3, C4, C5, C6 4 100 400  
0.0134 5.36 R1, R2, R3, R4, R7, R8 6 100 600 0.0041 2.46 SWT\_1 1 100 100 0.127 12.7 CONN\_1  
1 100 100 0.921 92.1 CONN\_2 1 100 100 0.252 25.2 SIP\_1 2 100 200 0.5658 113.16 SIP\_2 1 100  
100 0.5658 56.58 SIP\_3 1 100 100 0.5658 56.58 SIP\_4 1 100 100 0.5658 56.58 PCB\_1 1 100 100  
44.7/100 44.7 ASSY\_1 1 100 100 559.23/100 559.23 Total 1320.54

Component Quantity/

per board Number of

boards

Total

quantity Price of each Total

price ATMega328 1 1000 1000 0.54 540 CH340G 1 1000 1000 0.1637 163.7 LM1117-3.3 1 1000  
1000 0.24 240 LM1117-5.0 1 1000 1000 0.24 240 Crystal, 12MHz- HC49 Package 1 1000 1000  
0.086 86 Crystal, 16MHz-HC49 Package 1 1000 1000 0.086 86 LED1 Red, SMT 1 1000 1000

0.0368 36.8 LED2, Red, SMT 1 1000 1000 0.0368 36.8 C1, C2 2 1000 2000 0.196 392 C3, C4, C5, C6 4 1000 4000 0.0062 24.8 R1, R2, R3, R4, R7, R8 6 1000 6000 0.0026 15.6

7 SWT\_1 1 1000 1000 0.073 73 CONN\_1 1 1000 1000 0.895 895 CONN\_2 1 1000 1000 0.158 158 SIP\_1 2 1000 2000 0.43413 868.26 SIP\_2 1 1000 1000 0.43413 434.13 SIP\_3 1 1000 1000 0.43413 434.13 SIP\_4 1 1000 1000 0.43413 434.13 PCB\_1 1 1000 1000 315.22/1000 315.22 ASSY\_1 1 1000 1000 1333.85 1333.85 Total 6807.42

Component Quantity/

per board Number of

boards

Total

quantity Price of each Total

price ATMega328 1 5000 5000 0.54 2700 CH340G 1 5000 5000 0.1637 818.5 LM1117-3.3 1 5000 5000 0.232 1160 LM1117-5.0 1 5000 5000 0.232 1160 Crystal, 12MHz- HC49 Package 1 5000 5000 0.083 415 Crystal, 16MHz-HC49 Package 1 5000 5000 0.083 415 LED1 Red, SMT 1 5000 5000 0.0368 184 LED2, Red, SMT 1 5000 5000 0.0368 184 C1, C2 2 5000 10000 0.095 950 C3, C4, C5, C6 4 5000 20000 0.0055 110 R1, R2, R3, R4, R7, R8 6 5000 30000 0.0026 78 SWT\_1 1 5000 5000 0.067 335 CONN\_1 1 5000 5000 0.895 4475 CONN\_2 1 5000 5000 0.056 280 SIP\_1 2 5000 10000 0.3925 3925 SIP\_2 1 5000 5000 0.3925 1968.15 SIP\_3 1 5000 5000 0.3925 1968.15 SIP\_4 1 5000 5000 0.3925 1968.15 PCB\_1 1 5000 5000 1182.78 1182.78 ASSY\_1 1 5000 5000 2508.46 2508.46 Total 26785.19

8 4.

You have agreed a deal with your component suppliers, PCB manufacturers, and assembly operation that the total variable cost per board is £7.75 for all volumes between 0 and 5,000 boards. If your company has Fixed Costs of £17,500 and a selling price of £13.50, what is the Margin of Safety if you produce 4,000 boards? Draw a graph to illustrate this point. [30]

Break even

point = FixedCosts Selling price – Variable costs = 17500 13.5 – 7.75 = 3043.4783

Margin of Safety = Existing sales – = 4000 – 3043.4783 = 956.5217 5.

What does the company profit in the above example

when you produce 4000 boards? [5] Profit = Earning – Cost = 13.5 × 4000 – (17500 + 7.75 × 4000) = 5500(£) 6. Your sales manager advises you that a new customer is willing to pay £20.00 per board but only for a maximum order of 2000 boards. How much profit or loss could you make on this order? Will there be a Margin of Safety in this case? If yes, calculate it. [20]

9

Profit = Earning – Cost =  $20 \times 2000 - (17500 + 7.75 \times 2000) = 7000(\text{£})$  So, it will profitable and profit

is £7000. =  $20 - 7.75 = 1428.5714$  Margin of Safety = Existing sales – =  $2000 - 1428.5714 = 571.4286$

Project Plan (Essay Assignment [10%]) 1. Project team members and their respective responsibilities. [5]

Our team follows a Matrix Structure, which has functional and divisional structures. Under this structure, employees into project teams containing people from different functional areas of the business, which includes area of R&D and Product Line Supply Chain Management, Sales and Service and Finance; At the beginning of this project, I choose team members based on the needs of the project, with the teams benefiting from the different viewpoints and skill levels. In this team there are basically four team members, a team member is responsible for design and manufacture from the department from R&D and product line, a team member in charge of manufacturing intermediate and final products from the Supply Chain Management department, a team member need to contact with the customers from department of Sales and Services and with a team member to ensure the cash flow and the current funds from the Department of Finance. 2.

Clear purpose of your project in terms of the Statement of Work. [10]

10

At the

customer's request, our team needs to manufacture a specified number of micro-controllers and deliver them to the user's designated place on time. The goal of the project is to bring the best benefits to the team and the customer and to provide the highest quality products with as little expenditure as possible. In this project, our team is responsible for providing micro-controllers to our customers. During the implementation of the project, our team is responsible for a series of tasks from designing components, comparing prices and purchasing materials and components, assembling samples, testing samples, mass production, packaging, and delivery. To ensure the smooth progress of the project, our team is also obligated to perform SOW analysis, Project Network Diagram analysis and Gantt Chart analysis on the characters. In the end, our team will be responsible for completing the number of parts required by the customer within the specified time limit and sending it to the location that the customer needs and ensuring that the customer knows the progress throughout the project. The customer is responsible for providing detailed micro-controller design metrics and a list of potentially selectable parts. After our team has completed the design and confirmed the plan, In principle, customers are not allowed to put forward additional design indicators and parts selection requirements. They are supposed to pay more for the changes If they want to further update the design. From the current design plan, we will spend 30 days to complete the design, including the manufacture and delivery

of the entire product. Our initial preparation will cost 4 days which is shown in our project Gantt Chart. Some details about the components are also shown in the appendix. For our team, as long as we follow the design indicators and do not exceed the budget, the corresponding number of microprocessors will be delivered to the designated location on time. The on-site display can ensure that the customer could be in normal use for 16 days. If there is no design and assembly failure, it shows that our team has successfully fulfilled the contract. The customer is obliged to pay the corresponding fee at the designated time node. Among them, the customer's funds are not in place, the parts specified by the customer are not up to standard, and the time delay caused by the abnormal use of the customer and the failure of the project due to improper delivery and component damage is not the responsibility of our team. In this case, the customer still needs to pay the extraordinary expenditures.

11 3.

Work Breakdown Structure with clear emphasis on the work packages. [10]

Under this

Overall design task, we have five sub-tasks, including project establishment, project planning, design & production, delivery and presentation, and project summary. There are also lists of tasks under these five sub-tasks. 4.

Demonstrate these interdependencies and interlink between various tasks with the help of a Project Network Diagram. [15] Consider:

- there was a national holiday declared on the day after task 12 completion.
- the weekends as a normal work day like any other day of the week.
- the diagrams / figures to be hand-drawn with a ruler.

The leftmost number in a box represents the relative start date, the middle number represents the task number, and the rightmost number represents the completion date.

12 5.

Based on your Project Network Diagram above, how many days did it take to complete this project? Demonstrate with the help of the critical path. [5]

Based on our Project Network Diagram

above, we could

see that it will take a total of 30 days to complete the project. In the figure, the start date in each box is equal to the end date in the previous box, and the end date in the same box is equal to the start date plus the duration of the task. It is noteworthy that after the completion of task12, it is the 19th day. Since there is a one- day holiday, the start date of task13 and 15 is the 20th day. In other cases, the weekend is treated as work day so we do not consider the weekend as a holiday. 6.

Timeline

of your project with the help of Gantt Chart clearly listing all the tasks. The chart must be hand-drawn with a ruler. [5]

13 ["748

words"]

The final word count must be included thus ["7xx words"] at the end of your article. This final statement will not be included in the word count.

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1 100%

1 UESTC3031 - Engineering Project Management & Finance (2018 – 2019 Semester 2) Break-Even Analysis and Project Plan Answer File Date Issued to Students: 18 th March 2019 / Monday Deadline / Submission Date: 26 th April 2019 / Friday Submission: via Moodle

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CH340G USB  
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0.2776 10 0.2585 0.1988 30 0.2402 0.1848 100 0.2201 0.1693 500  
0.2128 0.1637 PCB Cost Quantity Price of Each(US dollar) Price of Each(Pound)  
5 4.95 3.8077 10 5.55 4.2692 50 30.68 23.6 100  
58.11 44.7 500 212.56 163.51 1000 409.78 315.22 2500 881.14  
677.8 5000 1537.62 1182.78 Assembly costs Quantity Price of Each(US dollar) Price of Each(Pound)  
5 220 169.23 50 554 426.15  
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Component Quantity/pe r board Number of boards Total quantity Price of each Total price  
ATMega328 1 8 8 2 16 CH340G

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Based on the equation £1 (UK Pound) = \$1.30 (US Dollar). We could calculate the conversion relation directly and get the table as follow CH340G USB Quantity

Price of Each(US dollar)	Price of Each(Pound)	1	0.3609	0.2776	10
0.2585	0.1988	30	0.2402	0.1848	100
0.2201	0.1693	500	0.2128	0.1637	PCB Cost Quantity
Price of Each(US dollar)	Price of Each(Pound)	5	4.95	3.8077	10
5.55	4.2692	50	30.68	23.6	100
58.11	44.7	212.56	163.51	1000	409.78
315.22	2500	881.14	677.8		

1 8 8 0.2776 2.2208 LM1117-3.3 1 8 8 0.618 4.944 LM1117-5.0 1 8  
8 0.618 4.944 Crystal, 12MHz- HC49 Package 1 8 8 0.35 2.8  
Crystal, 16MHz-HC49 Package 1 8 8 0.35 2.8 LED1 Red, SMT 1 8 8  
0.0926 0.7408 LED2, Red, SMT 1 8 8 0.0926 0.7408 C1, C2 2 8 16  
0.297 4.752 C3, C4, C5, C6 4 8 32 0.0214 0.6858 R1, R2, R3, R4, R7,  
R8 6 8 48 0.0095 0.456 SWT\_1 1 8 8 0.127 1.016 CONN\_1 1 8 8  
1.51 12.08 CONN\_2 1 8 8 0.314 2.512 SIP\_1 2 8 16 0.708 11.328  
SIP\_2 1 8 8 0.75 6 SIP\_3 1 8 8 0.75 6 SIP\_4 1 8 8 0.75 6 PCB\_1 1 8 8  
4.2692/ten 4.2692 ASSY\_1 1 8 8 169.23/five 338.46 Total 428.7494

6.3. Using the component cost figures provided, calculate the cost to manufacture the following quantities: 100, 1000, 5000 boards. [20] Component Quantity/pe r board Number of boards  
Total quantity Price of each Total price ATMega328 1 100 100  
1.03 103 CH340G 1 100 100 0.1693 16.93 LM1117-3.3 1 100 100  
0.45 45 LM1117-5.0 1 100 100 0.45 45 Crystal, 12MHz- HC49  
Package 1 100 100 0.147 14.7 Crystal, 16MHz-HC49 Package 1  
100 100 0.147 14.7 LED1 Red, SMT 1 100 100 0.0478 4.78 LED2,  
Red, SMT 1 100 100 0.0478 4.78 C1, C2 2 100 200 0.235 47 C3, C4,  
C5, C6 4 100 400 0.0134 5.36 R1, R2, R3, R4, R7, R8 6 100 600  
0.0041 2.46 SWT\_1 1 100 100 0.127 12.7 CONN\_1 1 100 100 0.921  
92.1 CONN\_2 1 100 100 0.252 25.2 SIP\_1 2 100 200 0.5658 113.16  
SIP\_2 1 100 100 0.5658 56.58 SIP\_3 1 100 100 0.5658 56.58 SIP\_4  
1 100 100 0.5658 56.58 PCB\_1 1 100 100 44.7/100 44.7 ASSY\_1 1  
100 100 559.23/100 559.23 Total 1320.54 Component Quantity/  
per board Number of boards Total quantity Price of each Total  
price ATMega328 1 1000 1000 0.54 540 CH340G 1 1000 1000  
0.1637 163.7 LM1117-3.3 1 1000 1000 0.24 240 LM1117-5.0 1

5000 1537.62 1182.78 Assembly costs Quantity Price of Each(US dollar) Price

of Each(Pound) 5 220 169.23 50 554 426.15 100 727 559.23 500 1079 830 1000 1734 1333.85 2500 2217 1705.38 5000 3261 2508.56

5 2.

Calculate the variable costs to manufacture a quantity of 8 sample boards (so the customer can check your quality). [20]

Component Quantity/

per board Number of

boards

Total

quantity Price of each Total

price ATMega328 1 8 8 2 16 CH340G 1 8 8 0.2776 2.2208  
 LM1117-3.3 1 8 8 0.618 4.944 LM1117-5.0 1 8 8 0.618 4.944  
 Crystal, 12MHz- HC49 Package 1 8 8 0.35 2.8 Crystal, 16MHz-  
 HC49 Package 1 8 8 0.35 2.8 LED1 Red, SMT 1 8 8 0.0926 0.7408  
 LED2, Red, SMT 1 8 8 0.0926 0.7408 C1, C2 2 8 16 0.297 4.752 C3,  
 C4, C5, C6 4 8 32 0.0214 0.6858 R1, R2, R3, R4, R7, R8 6 8 48  
 0.0095 0.456 SWT\_1 1 8 8 0.127 1.016 CONN\_1 1 8 8 1.51 12.08  
 CONN\_2 1 8 8 0.314 2.512 SIP\_1 2 8 16 0.708 11.328 SIP\_2 1 8 8

1000 1000 0.24 240 Crystal, 12MHz- HC49 Package 1 1000 1000 0.086 86 Crystal, 16MHz-HC49 Package 1 1000 1000 0.086 86 LED1 Red, SMT 1 1000 1000 0.0368 36.8 LED2, Red, SMT 1 1000 1000 0.0368 36.8 C1, C2 2 1000 2000 0.196 392 C3, C4, C5, C6 4 1000 4000 0.0062 24.8 R1, R2, R3, R4, R7, R8 6 1000 6000 0.0026 15.6

7 SWT\_1 1 1000 1000 0.073 73 CONN\_1 1 1000 1000 0.895 895  
 CONN\_2 1 1000 1000 0.158 158 SIP\_1 2 1000 2000 0.43413 868.26 SIP\_2 1 1000 1000 0.43413 434.13 SIP\_3 1 1000 1000 0.43413 434.13 SIP\_4 1 1000 1000 0.43413 434.13 PCB\_1 1 1000 1000 315.22/1000 315.22 ASSY\_1 1 1000 1000 1333.85 1333.85  
 Total 6807.42 Component Quantity/pe r board Number of  
 boards Total quantity Price of each Total price ATMega328 1  
 5000 5000 0.54 2700 CH340G 1 5000 5000 0.1637 818.5  
 LM1117-3.3 1 5000 5000 0.232 1160 LM1117-5.0 1 5000 5000 0.232 1160 Crystal, 12MHz- HC49 Package 1 5000 5000 0.083 415  
 Crystal, 16MHz-HC49 Package 1 5000 5000 0.083 415 LED1 Red,  
 SMT 1 5000 5000 0.0368 184 LED2, Red, SMT 1 5000 5000 0.0368  
 184 C1, C2 2 5000 10000 0.095 950 C3, C4, C5, C6 4 5000 20000  
 0.0055 110 R1, R2, R3, R4, R7, R8 6 5000 30000 0.0026 78 SWT\_1  
 1 5000 5000 0.067 335 CONN\_1 1 5000 5000 0.895 4475 CONN\_2  
 1 5000 5000 0.056 280 SIP\_1 2 5000 10000 0.3925 3925 SIP\_2 1  
 5000 5000 0.3925 1968.15 SIP\_3 1 5000 5000 0.3925 1968.15  
 SIP\_4 1 5000 5000 0.3925 1968.15 PCB\_1 1 5000 5000 1182.78  
 1182.78 ASSY\_1 1 5000 5000 2508.46 2508.46 Total 26785.19

8 4. You have agreed a deal with your component suppliers, PCB manufacturers, and assembly operation that the total variable

0.75 6 SIP\_3 1 8 8 0.75 6 SIP\_4 1 8 8 0.75 6 PCB\_1 1 8 8 4.2692/ten  
4.2692 ASSY\_1 1 8 8 169.23/five 338.46 Total 428.7494

### 6.3. Using the

component cost figures provided, calculate the cost to manufacture the following quantities: 100, 1000, 5000 boards.  
[20] Component Quantity/

per board Number of

boards Total

quantity Price of each Total

price ATmega328 1 100 100 1.03 103 CH340G 1 100 100 0.1693  
16.93 LM1117-3.3 1 100 100 0.45 45 LM1117-5.0 1 100 100 0.45  
45 Crystal, 12MHz- HC49 Package 1 100 100 0.147 14.7 Crystal,  
16MHz-HC49 Package 1 100 100 0.147 14.7 LED1 Red, SMT 1 100  
100 0.0478 4.78 LED2, Red, SMT 1 100 100 0.0478 4.78 C1, C2 2  
100 200 0.235 47 C3, C4, C5, C6 4 100 400 0.0134 5.36 R1, R2, R3,  
R4, R7, R8 6 100 600 0.0041 2.46 SWT\_1 1 100 100 0.127 12.7  
CONN\_1 1 100 100 0.921 92.1 CONN\_2 1 100 100 0.252 25.2  
SIP\_1 2 100 200 0.5658 113.16 SIP\_2 1 100 100 0.5658 56.58  
SIP\_3 1 100 100 0.5658 56.58 SIP\_4 1 100 100 0.5658 56.58 PCB\_1  
1 100 100 44.7/100 44.7 ASSY\_1 1 100 100 559.23/100 559.23  
Total 1320.54

Component Quantity/

cost per board is £7.75 for all volumes between 0 and 5,000 boards. If your company has Fixed Costs of £17,500 and a selling price of £13.50, what is the Margin of Safety if you produce 4,000 boards? Draw a graph to illustrate this point. [30] Break even point =  $\frac{\text{Fixed Costs}}{\text{Selling price} - \text{Variable costs}}$  =  $\frac{17500}{13.5 - 7.75} = 3043.4783$  Margin of Safety = Existing sales – Break even point =  $4000 - 3043.4783 = 956.5217$ . What does the company profit in the above example when you produce 4000 boards? [5] Profit = Earning – Cost =  $13.5 \times 4000 - (17500 + 7.75 \times 4000) = 5500(\text{£})$  6. Your sales manager advises you that a new customer is willing to pay £20.00 per board but only for a maximum order of 2000 boards. How much profit or loss could you make on this order? Will there be a Margin of Safety in this case? If yes, calculate it. [20]

9 Profit = Earning – Cost =  $20 \times 2000 - (17500 + 7.75 \times 2000) = 7000(\text{£})$  So, it will be profitable and profit is £7000. Margin of Safety = Existing sales – Break even point =  $2000 - 1428.5714 = 571.4286$  Project Plan (Essay Assignment [10%]) 1. Project team members and their respective responsibilities. [5] Our team follows a Matrix Structure, which has functional and divisional structures. Under this structure, employees are assigned to project teams containing people from different functional areas of the business, which includes areas of R&D and Product Line Supply Chain Management, Sales and Service and Finance; At the beginning of this project, I choose team members based on the needs of the project, with the teams benefiting from the different viewpoints and skill levels. In this team there are

per board	Number of boards	quantity	Price of each	Total
price ATMega328	1	1000	1000	0.54 540 CH340G
0.1637	163.7	LM1117-3.3	1	1000 1000 0.24 240 LM1117-5.0
1000	1000	0.24	240 Crystal, 12MHz- HC49 Package	1 1000 1000
0.086	86	Crystal, 16MHz-HC49 Package	1	1000 1000 0.086 86
LED1	Red, SMT	1	1000 1000 0.0368 36.8 LED2, Red, SMT	1 1000
1000	0.0368	36.8 C1, C2	2 1000 2000 0.196 392 C3, C4, C5, C6	4
1000	4000	0.0062 24.8 R1, R2, R3, R4, R7, R8	6 1000 6000 0.0026	15.6
7	SWT_1	1 1 1000 1000 0.073 73 CONN_1	1 1 1000 1000 0.895 895	
CONN_2	1	1000 1000 0.158 158 SIP_1	2 1000 2000 0.43413 868.26	
SIP_2	1	1000 1000 0.43413 434.13 SIP_3	1 1000 1000 0.43413 434.13	
SIP_4	1	1000 1000 0.43413 434.13 PCB_1	1 1 1000 1000 315.22/1000 315.22 ASSY_1	1 1 1000 1000 1333.85 1333.85
Total	6807.42			
Component	Quantity/ per board	Number of boards		

basically four team members, a team member is responsible for design and manufacture from the department from R&D and product line, a team member in charge of manufacturing intermediate and final products from the Supply Chain Management department, a team member need to contact with the customers from department of Sales and Services and with a team member to ensure the cash flow and the current funds from the Department of Finance. 2. Clear purpose of your project in terms of the Statement of Work. [10]

10 At the customer's request, our team needs to manufacture a specified number of micro-controllers and deliver them to the user's designated place on time. The goal of the project is to bring the best benefits to the team and the customer and to provide the highest quality products with as little expenditure as possible. In this project, our team is responsible for providing micro-controllers to our customers. During the implementation of the project, our team is responsible for a series of tasks from designing components, comparing prices and purchasing materials and components, assembling samples, testing samples, mass production, packaging, and delivery. To ensure the smooth progress of the project, our team is also obligated to perform SOW analysis, Project Network Diagram analysis and Gantt Chart analysis on the characters. In the end, our team will be responsible for completing the number of parts required by the customer within the specified time limit and sending it to the location that the customer needs and ensuring that the customer knows the progress throughout the project. The

Total

quantity Price of each Total

price ATmega328 1	5000	5000	0.54	2700	CH340G 1	5000	5000
0.1637	818.5	LM1117-3.3 1	5000	5000	0.232	1160	LM1117-5.0 1
5000	5000	0.232	1160	Crystal, 12MHz-	HC49 Package 1	5000	5000
0.083	415	Crystal, 16MHz-HC49 Package 1	5000	5000	0.083	415	LED1 Red, SMT 1
5000	5000	0.0368	184	C1, C2 2	5000	10000	0.095
0.0026	78	SWT_1	1	1	5000	5000	950 C3, C4, C5,
0.895	4475	CONN_2 1	5000	5000	0.056	280	SIP_1 2
0.3925	3925	SIP_2 1	5000	5000	0.3925	1968.15	SIP_3 1
0.3925	1968.15	SIP_4 1	5000	5000	0.3925	1968.15	PCB_1 1
5000	1182.78	ASSY_1 1	5000	5000	2508.46	2508.46	Total
26785.19							

8 4.

You have agreed a deal with your component suppliers, PCB manufacturers, and assembly operation that the total variable cost per board is £7.75 for all volumes between 0 and 5,000 boards. If your company has Fixed Costs of £17,500 and a selling price of £13.50, what is the Margin of Safety if you produce 4,000 boards? Draw a graph to illustrate this point. [30]

Break even

customer is responsible for providing detailed micro-controller design metrics and a list of potentially selectable parts. After our team has completed the design and confirmed the plan, In principle, customers are not allowed to put forward additional design indicators and parts selection requirements. They are supposed to pay more for the changes If they want to further update the design. From the current design plan, we will spend 30 days to complete the design, including the manufacture and delivery of the entire product. Our initial preparation will cost 4 days which is shown in our project Gantt Chart. Some details about the components are also shown in the appendix. For our team, as long as we follow the design indicators and do not exceed the budget, the corresponding number of microprocessors will be delivered to the designated location on time. The on-site display can ensure that the customer could be in normal use for 16 days. If there is no design and assembly failure, it shows that our team has successfully fulfilled the contract. The customer is obliged to pay the corresponding fee at the designated time node. Among them, the customer's funds are not in place, the parts specified by the customer are not up to standard, and the time delay caused by the abnormal use of the customer and the failure of the project due to improper delivery and component damage is not the responsibility of our team. In this case, the customer still needs to pay the extraordinary expenditures.

11 3. Work Breakdown Structure with clear emphasis on the work packages. [10] Under this Overall design task, we have five

point = FixedCosts Selling price – Variable costs =  $17500 - 7.75 \times 13.5 = 3043.4783$

Margin of Safety = Existing sales – =  $4000 - 3043.4783 = 956.5217$

What does the company profit in the above example

when you produce 4000 boards? [5] Profit = Earning – Cost =  $13.5 \times 4000 - (17500 + 7.75 \times 4000) = 5500(\text{£})$  6. Your sales manager advises you that a new customer is willing to pay £20.00 per board but only for a maximum order of 2000 boards. How much profit or loss could you make on this order? Will there be a Margin of Safety in this case? If yes, calculate it. [20]

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Project Plan (Essay Assignment [10%]) 1. Project team members and their respective responsibilities. [5]

Our team follows a Matrix Structure, which has functional and divisional structures. Under this structure, employees into project teams containing people from different functional areas of the business, which includes area of R&D and Product Line

sub-tasks, including project establishment, project planning, design & production, delivery and presentation, and project summary. There are also lists of tasks under these five sub-tasks.

4. Demonstrate these interdependencies and interlink between various tasks with the help of a Project Network Diagram. [15] Consider:

- there was a national holiday declared on the day after task 12 completion.
- the weekends as a normal work day like any other day of the week.
- the diagrams / figures to be hand-drawn with a ruler. The leftmost number in a box represents the relative start date, the middle number represents the task number, and the rightmost number represents the completion date.

12 5. Based on your Project Network Diagram above, how many days did it take to complete this project? Demonstrate with the help of the critical path. [5] Based on our Project Network Diagram above, we could see that it will take a total of 30 days to complete the project. In the figure, the start date in each box is equal to the end date in the previous box, and the end date in the same box is equal to the start date plus the duration of the task. It is noteworthy that after the completion of task12, it is the 19th day. Since there is a one- day holiday, the start date of task13 and 15 is the 20th day. In other cases, the weekend is treated as work day so we do not consider the weekend as a holiday. 6. Timeline of your project with the help of Gantt Chart clearly listing all the tasks. The chart must be hand-drawn with a ruler. [5]

Supply Chain Management, Sales and Service and Finance; At the beginning of this project, I choose team members based on the needs of the project, with the teams benefiting from the different viewpoints and skill levels. In this team there are basically four team members, a team member is responsible for design and manufacture from the department from R&D and product line, a team member in charge of manufacturing intermediate and final products from the Supply Chain Management department, a team member need to contact with the customers from department of Sales and Services and with a team member to ensure the cash flow and the current funds from the Department of Finance. 2.

Clear purpose of your project in terms of the Statement of Work.

[10]

10

At the

customer's request, our team needs to manufacture a specified number of micro-controllers and deliver them to the user's designated place on time. The goal of the project is to bring the best benefits to the team and the customer and to provide the highest quality products with as little expenditure as possible. In this project, our team is responsible for providing micro-controllers to our customers. During the implementation of the project, our team is responsible for a series of tasks from designing components, comparing prices and purchasing

13 ["748 words"] The final word count must be included thus ["7xx words"] at the end of your article. This final statement will not be included in the word count.

materials and components, assembling samples, testing samples, mass production, packaging, and delivery. To ensure the smooth progress of the project, our team is also obligated to perform SOW analysis, Project Network Diagram analysis and Gantt Chart analysis on the characters. In the end, our team will be responsible for completing the number of parts required by the customer within the specified time limit and sending it to the location that the customer needs and ensuring that the customer knows the progress throughout the project. The customer is responsible for providing detailed micro-controller design metrics and a list of potentially selectable parts. After our team has completed the design and confirmed the plan, In principle, customers are not allowed to put forward additional design indicators and parts selection requirements. They are supposed to pay more for the changes If they want to further update the design. From the current design plan, we will spend 30 days to complete the design, including the manufacture and delivery of the entire product. Our initial preparation will cost 4 days which is shown in our project Gantt Chart. Some details about the components are also shown in the appendix. For our team, as long as we follow the design indicators and do not exceed the budget, the corresponding number of microprocessors will be delivered to the designated location on time. The on-site display can ensure that the customer could be in normal use for 16 days. If there is no design and assembly failure, it shows that our team has successfully fulfilled the contract. The customer is obliged to pay the corresponding fee at the designated time node. Among them, the customer's funds

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11.3.

Work Breakdown Structure with clear emphasis on the work packages. [10]

Under this

Overall design task, we have five sub-tasks, including project establishment, project planning, design & production, delivery and presentation, and project summary. There are also lists of tasks under these five sub-tasks. 4.

Demonstrate these interdependencies and interlink between various tasks with the help of a Project Network Diagram. [15]

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Timeline

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13 ["748

words"]

The final word count must be included thus ["7xx words"] at the end of your article. This final statement will not be included in the word count.

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