

## Would Wilson Sporting Goods use job costing or process costing for its footballs?

Footballs for the National Football League (NFL) are made by the [Wilson Sporting Goods Company](#). Wilson makes about 700,000 footballs for NFL games each year, including the Super Bowl. The footballs are made at a Wilson factory in Ada, Ohio. Every Super Bowl football has been made at this small factory. The equipment used to make the footballs is from the 1950s and the manufacturing process has remained the same.

First, pieces of leather are stitched together inside out, making the basic football. The football is then steamed and turned to right-side out. Next, the bladder is inserted into the football. The football is laced up in the next step. In the final steps, the football is molded to the correct shape and inspected to make sure it meets quality standards.

A video containing the steps that are involved in the manufacture of a football at Wilson can be viewed at <https://youtu.be/HZnkhjwQpoA> (4:04 minutes.)

### Questions

1. Would the Ada Wilson factory be likely to use job costing or process costing when accounting for the cost of manufacturing its NFL footballs? Explain.
2. Now imagine that the Wilson footballs from the Wilson Ada factory come in a variety of sizes (for souvenirs, for peewee football games, and other uses.) In addition to varying sizes, the quality of the leather (impacting durability) can be customized for each order. Would the Ada Wilson be likely to use job costing or process costing for manufacturing footballs under these assumptions? Explain.