

X Co uses a throughput accounting system. Details of product A, per unit, are as follows:

Selling price	\$320
Material costs	\$80
Conversion costs	\$60
Time on bottleneck resource	6 minutes

What is the return per hour for product A?

- A.** \$40
- B.** \$2,400
- C.** \$30
- D.** \$1,800