

## ACCOUNTING CASE STUDY

A student organization has only \$50 in its checking account and is planning a fundraiser to raise money for a school project. The fundraiser will involve selling candy bars throughout the neighborhood. The members will take advance orders by giving order forms to all students to take home. Payment will be collected when the candy is delivered. The organization also will set up concession stands to sell the candy bars before and after school and during lunch periods. Finally, members will go door-to-door to make sure all area residents have an opportunity to participate.

The organization will buy the candy bars from a local candy company that specializes in packaging candy for fundraisers. Each bar will be wrapped to indicate the name of the organization. The bars will be purchased for 50¢ each, and the organization will sell them for \$1 each. The company will sell the candy on credit and allow the organization to pay when the fundraiser is over. The members will pick up the candy at the company so there will be no delivery charges. Volunteers will help count inventory and keep track of sales.

Based on this information and your knowledge of accounting, help the organization set up an accounting system. You will need to recommend an accounting method (cash accounting method or accrual method) so that the group can handle the financial information. Also, you will need to decide what type of financial reports to prepare (income statement, cash flow statement and/or balance sheet). **Consider the following questions before making your recommendation:**

1. How should the organization keep track of the number of candy bars ordered and the number sold?

The organization should maintain a simple inventory system, such as a spreadsheet, to track candy bars ordered, distributed to members, and sold. Pre-sale order forms should also be used to record orders and reconcile them with payments collected.

2. How will the organization obtain cash to operate concession stands and provide change?

The organization can use the \$50 in its checking account as an initial source of cash for providing change at the concession stands.

3. When organizing the financial information, which two categories will be the most important to the organization? Why?

**Revenue:** To track the money earned from selling candy bars and ensure sales align with inventory counts.

**Costs:** To monitor expenses, such as the cost of purchasing candy bars, and calculate profits accurately.

# Management Accounting Case Study Solutions Pearson

**Christian Reynolds, Tammara  
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An Introduction to Business and Management Rossana Guttilla, Christine Parkin Hughes, 2026-02-05 This new essential management textbook is a one stop shop for students undertaking a Business and Management degree equipping you with the knowledge skills and inspiration to build a career that has the potential to make a meaningful difference Key features include The development of key skills for a changing world including problem solving critical thinking and adaptability as well as academic skills A commitment to equality diversity and inclusivity by featuring diverse case studies international research and diverse perspectives throughout A strong reflective element encouraging you to consider how this new knowledge changes your perspectives and how it will inform your future managerial choices A Students like you change the world feature showing how business and management graduates are contributing to a more sustainable and just world The promotion of practices and behaviours aligned with the UN Sustainable Development Goals A focus on technology with a chapter on AI Technology and Digital Transformation This essential textbook can be used for a wide range of courses from introduction to management modules to across a whole business and management degree or degree apprenticeship The book is complemented by PowerPoint slides a Teaching Guide and a Testbank of Multiple Choice Questions for lecturers Rossana Guttilla is a Senior Lecturer in HRM and Induction and Transition coordinator for the business school at the University of Exeter Christine Parkin Hughes is an Associate Professor in OB and HRM and Director of Education and Student Experience for the Department of Management at the University of Exeter All royalties from the sale of this book are donated to the Student Hardship Fund at the University of Exeter

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The Societal Relevance of Management Accounting Sven Modell, 2017-10-02 This book explores the relevance of management accounting research and practice for a range of broader societal phenomena related to corporate governance and regulation the creation and maintenance of markets and their concomitant social and political implications It also explores the theoretical and methodological implications of pursuing a research agenda exploring such phenomena in greater detail Containing a number of theoretical methodological and empirical contributions by leading management accounting scholars The Societal Relevance of Management Accounting seeks to advance novel research approaches that go beyond the traditional intra

organisational focus that has long dominated management accounting research As such it seeks to enhance the relevance of management accounting research for a broader range of stakeholders and interest groups in and around individual organisations This book was originally published as a special issue of Accounting and Business Research Management Accounting Charles T. Horngren,2002 This text is appropriate for one or two term first and or second year courses in Managerial or Cost Accounting at both the college and university level The new edition of this best selling text continues to emphasize a decision making approach to prepare Canadian students to be managers of accounting information It shows how accountants prepare information that is useful to managers and demonstrates why managers in all types of organizations should have an understanding of the advantages and limitations of accounting A strategic management theme running through the text allows students to relate management accounting decisions to a company s key success factors

**Management Accounting** ,1995 **Managerial Accounting** Karen Wilken Braun,Wendy M. Tietz,2014 Financial & Managerial Accounting: The managerial chapters Charles T. Horngren,Walter T. Harrison,M. Suzanne Oliver,2012

Business Intelligence Rimvydas Skyrius,2021-03-08 This book examines the managerial dimensions of business intelligence BI systems It develops a set of guidelines for value creation by implementing business intelligence systems and technologies In particular the book looks at BI as a process driven by a mix of human and technological capabilities to serve complex information needs in building insights and providing aid in decision making After an introduction to the key concepts of BI and neighboring areas of information processing the book looks at the complexity and multidimensionality of BI It tackles both data integration and information integration issues Bodies of knowledge and other widely accepted collections of experience are presented and turned into lessons learned Following a straightforward introduction to the processes and technologies of BI the book embarks on BI maturity and agility the components drivers and inhibitors of BI culture and soft BI factors like attention sense and trust Eventually the book attempts to provide a holistic view on business intelligence possible structures and tradeoffs and embarks to provide an outlook on possible developments in BI and analytics *ECRM2014-Proceedings of the 13th European Conference on Research Methodology for Business and Management Studies* Dr Martin Rich,Dr Anne Brown,2014-06-16

**Enterprise Resource Planning and Business Intelligence Systems for Information Quality** Carlo Caserio,Sara Trucco,2018-04-13 This book analyses the role of Enterprise Resource Planning ERP and Business Intelligence BI systems in improving information quality through an empirical analysis carried out in Italy The study begins with a detailed examination of ERP features that highlights the advantages and disadvantages of ERP adoption Critical success factors for ERP implementation and post implementation are then discussed along with the capabilities of ERP in driving the alignment between management accounting and financial accounting information The study goes on to illustrate the features of BI systems and to summarize companies needs for BI Critical success factors for BI implementation are then presented along with the BI maturity model and lifecycle The focus of

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Management Accounting: A Cases Approach Jan Bergstrand,2012-06-21 With over 40 case studies Management Accounting A Cases Approach is an ideal companion for students who want to reinforce and deepen their understanding of management accounting theories by working on real accounting challenges The book aims to show what managers need when solving daily problems in management accounting in a real practical setting It is exceptionally well suited for Master s programs and Management training programs where participants need to see the usefulness of analysis Containing simple to advanced level cases they are ordered by subject matter such as Budgeting and planning Cost Accounting Internal transfer pricing Corporate capital investment decisions Why Quality is Important and How It Applies in Diverse Business and Social Environments, Volume I Paul Hayes,2020-12-24 These two volumes are about understanding why and application how with the aim of providing guidance and introduction to both Quality is the consistent achievement of the user s expectations of a product or service The achievement needs to be The right thing right first time every time in time Beginning with manufacturing and services it also includes professional personal and spiritual dimensions Variation does not sit happily with consistency and skill in handling risk and opportunity requires competence in the use of statistics probability and uncertainty and needs to complement the critically essential soft dimensions of quality and the overarching and underpinning primacy of personal relationships There are no clear boundaries to the applicability of quality and the related processes and procedures expressed in management systems and this is why it matters so much to show how it applies in diverse business and social environments Increasingly the acceptability of boundaries that are drawn depends on their effect on the user and the achievement of quality and the latest standards on quality management are explicit on this key point Quality is everyone s business and there is no single professional discipline that can properly express this Insights knowledge experience best practice tools and techniques need to be shared across all kinds of organizational and professional boundaries and there is no departmental boundary that can stand apart from the organization wide commitment to quality achievement Accountancy ,1991 Routledge Handbook of Food Waste Christian Reynolds,Tammara Soma,Charlotte Spring,Jordon Lazell,2020-01-13 This comprehensive handbook represents a definitive state of the current art and science of food waste from multiple perspectives The issue of food waste has emerged in recent years as a major global problem Recent research has enabled greater understanding and measurement of loss and waste throughout food supply chains shedding light on contributing factors and practical solutions This book includes perspectives and disciplines ranging from agriculture food science

industrial ecology history economics consumer behaviour geography theology planning sociology and environmental policy among others The Routledge Handbook of Food Waste addresses new and ongoing debates around systemic causes and solutions including behaviour change social innovation new technologies spirituality redistribution animal feed and activism The chapters describe and evaluate country case studies waste management treatment prevention and reduction approaches and compares research methodologies for better understanding food wastage This book is essential reading for the growing number of food waste scholars practitioners and policy makers interested in researching theorising debating and solving the multifaceted phenomenon of food waste *School of Business Administration Announcement* University of Michigan. School of Business Administration,1975 **Cases in Management Accounting** Tom Groot,2001-01-01 **Management Accounting, Fourth Edition. Instructor's Solutions Manual** Charles T. Horngren,2002 **Managerial Accounting** Ray Proctor,2012 The objective of this book is to make you a better manager by enabling you to understand and apply managerial accounting techniques effectively The main topics are discussed in a logical order often accompanied by an illustration of how each technique is applied Answers to questions are given at the end of each chapter *International Books in Print* ,1997

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