

Planning and Forecasting

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Learning Objectives

1. Describe the budget development process and explain how it fits into management's planning process. (Unit 5.1)
2. Calculate the standard cost of a product. (Unit 5.2)
3. Prepare the operating budget and describe the relationships among its components. (Unit 5.3)
4. Prepare the cash budget and describe the relationships among its components. (Unit 5.4)
5. Prepare pro-forma financial statements and describe their relationship to the master budget components. (Unit 5.5)

Summary of End of Chapter Material

Difficulty: E = Easy, M = Moderate, D = Difficult
Bloom: K = Knowledge, C = Comprehension, AP = Application, AN = Analysis, S = Synthesis, E = Evaluation
AACSB: A = Analytic, C = Communication, E = Ethics
AICPA FN: DM = Decision modeling, RA = Risk Analysis, M = Measurement, R = Reporting, RS = Research, T = Technology
AICPA PC: C = Communication, I = Interaction, L = Leadership, P = Professional demeanor, PM = Project Management, PS = Problem Solving and Decision Making, T = Technology
IMA: BA = Business applications, BP = Budget Preparation, CM = Cost Management, DA = Decision Analysis, PM = Performance Measurement, R = Reporting, SP = Strategic Planning

Item	L. O.	Difficulty Level	Minutes to Complete	Bloom's Taxonomy	AACSB	AICPA FN	AICPA PC	IMA	Ethics Coverage
GUIDED UNIT PREPARATION									
Unit 5.1									
1	1	E	3	C	A	R	C	BP	
2	1	E	1	K	A	R	C	BP	
3	1	M	3	E	A	R	C	BP	
4	1	M	5-7	C	A	R	C	BP	
5	1	E	4	K	A	R	C	BP	
6	1	E	4	K	A	R	C	BP	
Unit 5.2									
1	2	M	3	K, C	A	R	C	PM	
2	2	M	3	C	A	R	C	PM	

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The Top Books of the Year Managerial Accounting Davis Solutions Manual The year 2023 has witnessed a noteworthy surge in literary brilliance, with numerous engrossing novels captivating the hearts of readers worldwide. Lets delve into the realm of bestselling books, exploring the engaging narratives that have enthralled audiences this year. Managerial Accounting Davis Solutions Manual : Colleen Hoover's "It Ends with Us" This touching tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover expertly weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can succeed. Uncover the Best : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This spellbinding historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids captivating storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Discover the Magic : Delia Owens "Where the Crawdads Sing" This captivating coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens weaves a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These bestselling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of captivating stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a exceptional and gripping novel that will keep you guessing until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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