

# Planning and Forecasting

## Managerial Accounting 2nd Edition Davis Solutions Manual

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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
<b>GUIDED UNIT PREPARATION</b>									
<b>Unit 5.1</b>									
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	
<b>Unit 5.2</b>									
1	2	M	3	K, C	A	R	C	PM	
2	2	M	3	C	A	R	C	PM	

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