



Teaching Finance

Tools for Teaching Financial Management

Our **Teaching Tools** are simple simulations/tools of everyday business activities that can be used to **apply** business concepts. They are meant to be used as tools, in or out of the classroom environment, for learners to **practice** their business decision making skills. We have several tools that are directly applicable to teaching financial management. These include **three** financial management simulations and **four** financial concept tools.

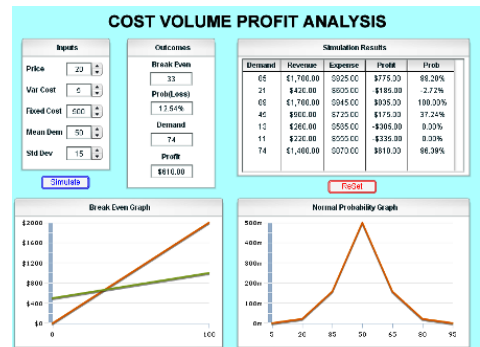
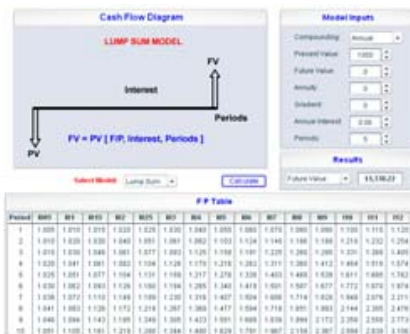
Financial Management Simulations

Our BusSim series includes three financial management simulations. The focus of these simulations is on growing the firm and cash management. Twelve quarters of simulated operation are provided with these simulations. The student/teams are responsible for setting Financial strategy and making all the operational level Financial decisions. The Student edition is designed to play as part of a class with the instructor administering rounds of play. The Stand Alone edition is designed to play against nine computer players and can be played multiple times. Each of these editions use the Windows environment. The Web edition is designed to play in a browser on the Internet. It can be played multiple times and the user plays against nine computer competitors. These simulations have a small, typically \$10—\$20, cost associated with their use.

Financial Concept Tools

Our Financial Tools include a **Time Value of Money Tool**, a **Cost Volume Profit Analysis Tool**, a **Profit Determination Simulation** and an **Integrated Financial Statement Simulation**. These Tools/Simulations are free and may be found in the Mini Sim portion of our website. All these tools are Web based and will run in your browser.

REVENUE:	VALUE:	ASSETS:	LIABILITIES:	Equation:	Amount:
Net Sales	\$420,000	Cash	\$82,737	Net Income	\$41,237
COD SALES	0	Notes	0	Int'lnc in R/I	\$0
Direct Labor	\$80,000	Accounts Receivable	\$120,000	Int'lnc in Inv	\$17,883
Direct Materials	\$147,000	Inventory Value	\$1,000	Int'lnc in AP	\$0
Manufacturing Overhead	\$42,000	Total Current Assets	\$143,737	Cash from Op Activities	\$55,237
Gross Margin	\$147,000	Plant & Equipment	0	Int'lnc:	0
MARKETING EXP:	0	Land	\$10,000	Collectors from Cust	\$144,000
Marketing	\$10,000	Building	\$100,000	Payments to Suppliers	(\$114,000)
Quality	\$10,000	Lease Accrual Dep	0	Operating Expenses	(\$100,000)
Technology	\$0	Equipment	\$80,000	Inventory	(\$17,883)
Competition	\$10,000	Loss Accrual Dep	(\$5,000)	Net Interest	\$0
GENERAL EXP:	0	Total Assets	\$243,737	Taxes Paid	\$17,813
Inventory Carrying	\$0	LIABILITIES:	0	Cash from Op Activities	\$55,237
Depreciation	\$7,500	Current Liabilities	0	Investing Activities:	0
General & Admin	\$30,000	Accounts Payable	\$50,000	Pay chaise/Bonus	\$1,000
Operating Profit	\$60,000	Short Term Loans	\$50,000	Financing Activities:	0
Net Income	\$50,000	Long Term Liabilities	0	Buy/Sell of Shares	0
Taxable Income	\$59,500	Total Liabilities	\$100,000	Net (Inc) in Cash	\$52,737
Tax	\$1,500	EQUITY:	0	Private Cash	\$0
Net Income	\$51,000	Common Stock	\$400,000	Cash Balance	\$52,737
		Retained Earnings	\$44,737		
		Total Stockholder Equity	\$444,737		
		Total Liability & Equity	\$544,737		



BusSim Business Simulations

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