



# Mini Sims

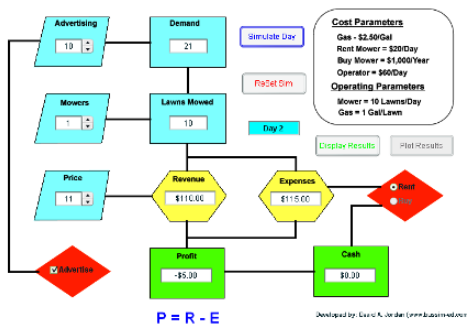
Business Simulations - The Key to Understanding Business

Learning should be FUN! Try these Active learning tools.

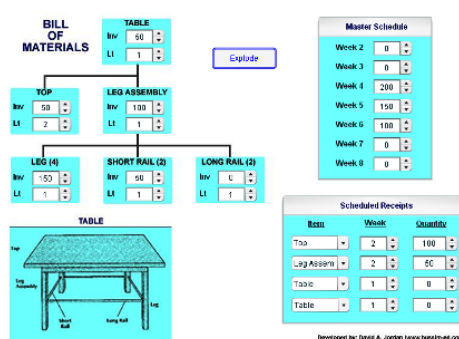
Mini Sims are simple simulations/tools of everyday business activities that can be used to apply business concepts. They are meant to be used as tools, in or out of the classroom environment, for learners to practice their business decision making skills.

Mini Sims are free and provided as examples of simulation's usefulness in applied learning. They are Web based and can be played on any computer with a Browser connected to the Internet. They are trial and error, what-if, applications that can be run multiple times. For more comprehensive learning experiences, see our [BusSim](http://www.bussim.com) series of Business Simulations on our website.

## MOWER SIMULATION



## MATERIAL REQUIREMENTS PLANNING

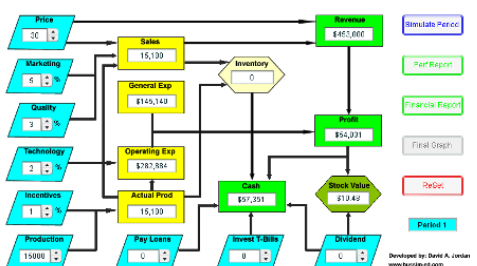


## Integrated Financial Statements

PERFORMANCE	Value	ASSETS	Liabilities	Equity	Amount
Net Sales	1420,000	Current Assets		Net Income	841,237
COGS	804,000	Cash	10,000	Wtdy & Equip Dep	87,200
Direct Labor	667,000	Trade	23,000	Accruals in Inv	38,000
Direct Materials	157,000	Accounts Receivable	1,500,000	Accruals in Inv	81,000
Manufacturing Exp	842,000	Inventory Value	9,000	Accruals in Inv	2,000
Gross Margin	617,000	Total Current Assets	1,622,000	Cash from Op Activities	892,237
DEPRECIATION		Plant & Equipment			
Building	87,200	Land	2,100,000	Depreciation from Cost	1,114,000
Equipment	380,000	Shipping	380,000	Payments to Suppliers	1,114,000
Lease Accum Dep	(784,000)	Lease Accum Dep	(784,000)	Operating Expenses	5,000,000
Equipment	150,000	Inventory	87,000	Inventory	87,000
Net Interest	80,000	Notes Payable	(200,000)	Net Interest	80,000
Total Assets	802,000	Total Liabilities	811,237	Taxes Paid	117,873
LIABILITIES		Current Liabilities		Cash from Op Activities	195,237
Accounts Payable	300,000	Accounts Payable	300,000	Inventory Activities	1,000
Short Term Loans	500,000	Short Term Loans	500,000	Payments to Suppliers	1,114,000
Long Term Loans	200,000	Long Term Loans	200,000	Operating Expenses	5,000,000
Notes Payable	100,000	Notes Payable	100,000	Inventory	87,000
Common Stock	800,000	Common Stock	800,000	Net Interest	80,000
Retained Earnings	142,000	Retained Earnings	142,000	Cash Balance	687,237
Total Liabilities & Equity	802,000	Total Liabilities & Equity	802,000		

Developed by David A. Jordan (www.bussim-ed.com)

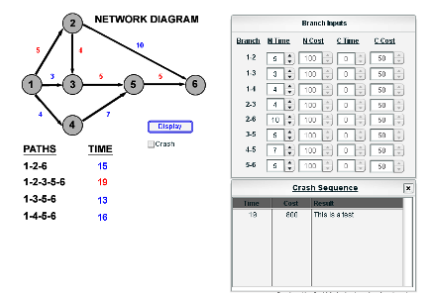
## BUSINESS SIMULATION



## COST VOLUME PROFIT ANALYSIS



## CRITICAL PATH METHOD



## BusSim Business Simulations

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