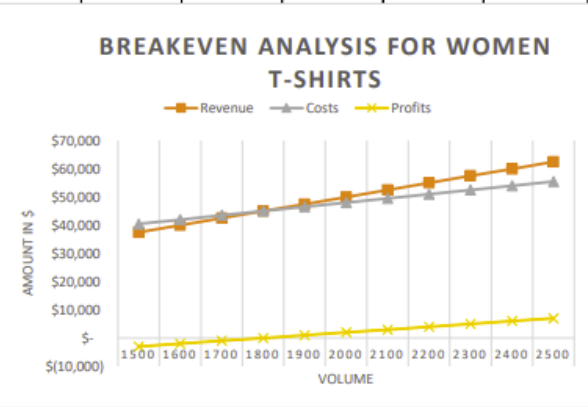


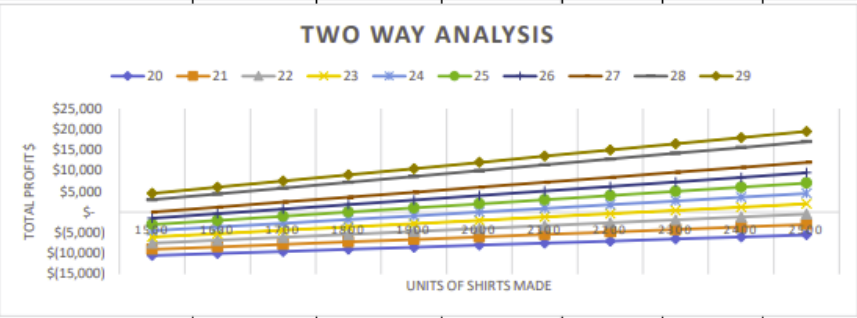
Business Analytics

	A	B	C	D	E	F	G	H	I	J	K
1	Breakeven Analysis for t-shirts			Summary:							
2				The One way table shows the revenue, cost, and profit shown for the units of sales of Women T-Shirts with the sale price of \$25.							
3	Sell Price per Unit of Women Shirt		\$ 25	It show thats it needs to sell atleast 1800 units in order to breakeven a profit of \$0.							
4											
5											
6	Salaries	\$ 10,000									
7	Marketing	\$ 3,000									
8	Utilities	\$ 5,000									
9	Total Fixed Cost		\$ 18,000								
10											
11	Variable (Marginal) Cost										
12											
13	Product Women Shirt	\$ 15									
14	Variable Cost per Unit of S		\$ 15								
15											
16	# of Units to make Wmnn Shirts		1500								
17											
18	Total Revenue		\$ 37,500								
19	Total Cost		\$ 40,500								
20	Total Profit Function		\$ (3,000)								
21	Profit Projection		\$ 1,000								
22											
23	Breakeven No. of Units of Wmnn Shirts		1900.0								
24											
25	One Way What-if										
26	Profit Level	Revenue	Costs	Profits							
27	Volume	\$ 37,500	\$ 40,500	\$ (3,000)	Profit Level	0	500	1000			
28	1500	\$ 37,500	\$ 40,500	\$ (3,000)	Units	1800	1850	1900			
29	1600	\$ 40,000	\$ 42,000	\$ (2,000)							
30	1700	\$ 42,500	\$ 43,500	\$ (1,000)							
31	1800	\$ 45,000	\$ 45,000	\$ -							
32	1900	\$ 47,500	\$ 46,500	\$ 1,000							
33	2000	\$ 50,000	\$ 48,000	\$ 2,000							
34	2100	\$ 52,500	\$ 49,500	\$ 3,000							
35	2200	\$ 55,000	\$ 51,000	\$ 4,000							
36	2300	\$ 57,500	\$ 52,500	\$ 5,000							
37	2400	\$ 60,000	\$ 54,000	\$ 6,000							
38	2500	\$ 62,500	\$ 55,500	\$ 7,000							
39											
40	Two Way What-if										
41	\$ (3,000)	\$ 20.00	\$ 21.00	\$ 22.00	\$ 23.00	\$ 24.00	\$ 25.00	\$ 26.00	\$ 27.00	\$ 29.00	\$ 30.00
42	1500	\$ (10,500)	\$ (9,000)	\$ (7,500)	\$ (6,000)	\$ (4,500)	\$ (3,000)	\$ (1,500)	\$ -	\$ 3,000	\$ 4,500
43	1600	\$ (10,000)	\$ (8,400)	\$ (6,800)	\$ (5,200)	\$ (3,600)	\$ (2,000)	\$ (400)	\$ 1,200	\$ 4,400	\$ 6,000
44	1700	\$ (9,500)	\$ (7,800)	\$ (6,100)	\$ (4,400)	\$ (2,700)	\$ (1,000)	\$ 700	\$ 2,400	\$ 5,800	\$ 7,500
45	1800	\$ (9,000)	\$ (7,200)	\$ (5,400)	\$ (3,600)	\$ (1,800)	\$ -	\$ 1,800	\$ 3,600	\$ 7,200	\$ 9,000
46	1900	\$ (8,500)	\$ (6,600)	\$ (4,700)	\$ (2,800)	\$ (900)	\$ 1,000	\$ 2,900	\$ 4,800	\$ 8,600	\$ 10,500
47	2000	\$ (8,000)	\$ (6,000)	\$ (4,000)	\$ (2,000)	\$ -	\$ 2,000	\$ 4,000	\$ 6,000	\$ 10,000	\$ 12,000
48	2100	\$ (7,500)	\$ (5,400)	\$ (3,300)	\$ (1,200)	\$ 900	\$ 3,000	\$ 5,100	\$ 7,200	\$ 11,400	\$ 13,500
49	2200	\$ (7,000)	\$ (4,800)	\$ (2,600)	\$ (400)	\$ 1,800	\$ 4,000	\$ 6,200	\$ 8,400	\$ 12,800	\$ 15,000
50	2300	\$ (6,500)	\$ (4,200)	\$ (1,900)	\$ 400	\$ 2,700	\$ 5,000	\$ 7,300	\$ 9,600	\$ 14,200	\$ 16,500
51	2400	\$ (6,000)	\$ (3,600)	\$ (1,200)	\$ 1,200	\$ 3,600	\$ 6,000	\$ 8,400	\$ 10,800	\$ 15,600	\$ 18,000
52	2500	\$ (5,500)	\$ (3,000)	\$ (500)	\$ 2,000	\$ 4,500	\$ 7,000	\$ 9,500	\$ 12,000	\$ 17,000	\$ 19,500
53											
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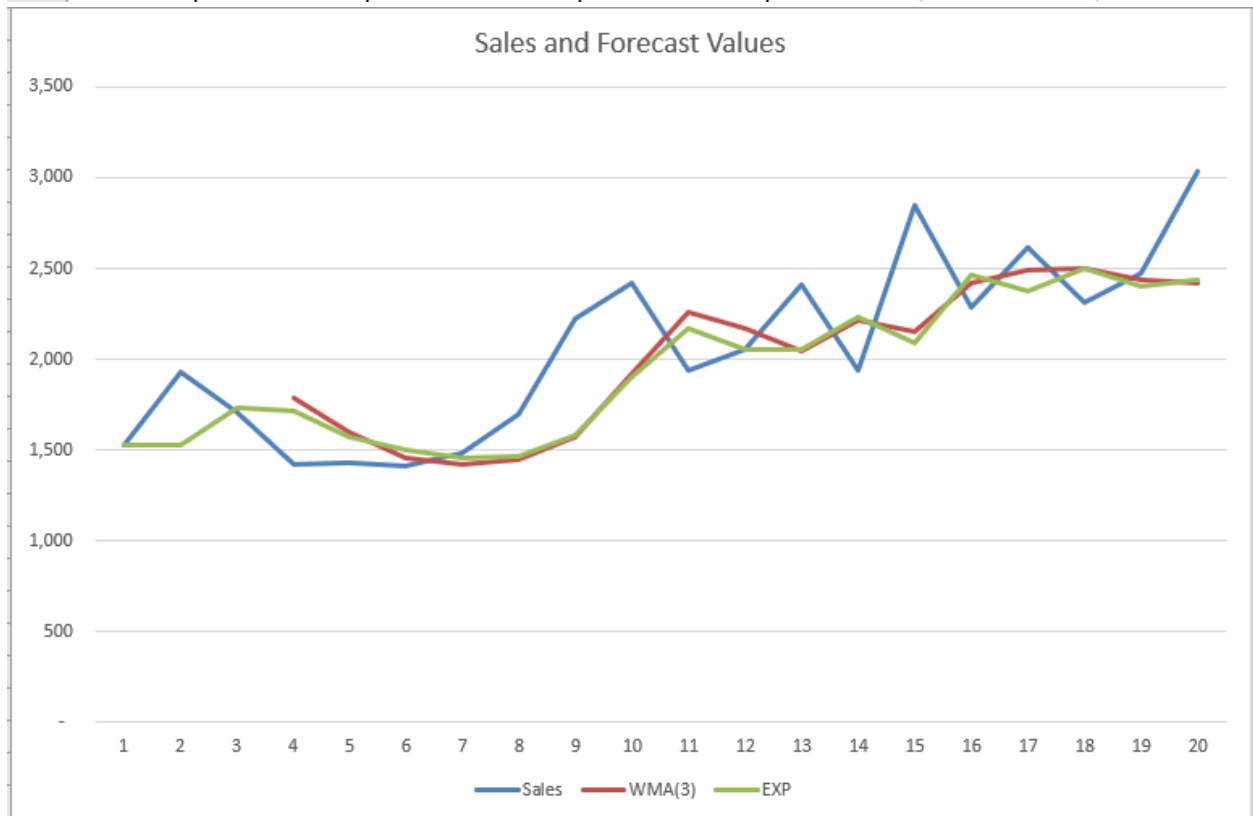


As shown on the one-way table and the line chart for Revenue, cost, and profit, at 1900 units of Women T-Shirt, the total revenue, cost, and profits are \$47,500, 46,500, and 1000.

In the Two Way chart it shows each line that represents the total profit for a specific sales price at varying number of units of women t-shirt sold. The very top line is for the profit with the sales price at \$29 per piece. As shown in the two way table and total profit chart for the 1900 units it could reach as high as \$9000 if the sales price is \$20 per piece, but if it was sold at \$20 it would lose \$9000.



1	Weekly sales of hardware at Lee's				0.5045	α Value
2					0.4955	$1-\alpha$
3	Week	Sales	WMA(3)	EXP	1.0000	Sum
4	1	1,526		1,526		
5	2	1,929		1,526.00		Weights
6	3	1,704		1,729.31	0.1015	W1
7	4	1,423	1,781.70	1,716.54	0.4257	W2
8	5	1,430	1,593.99	1,568.45	0.4728	W3
9	6	1,410	1,454.84	1,498.61	1.0000	Sum
10	7	1,478	1,419.83	1,453.91		
11	8	1,698	1,444.18	1,466.06		
12	9	2,223	1,575.11	1,583.07		
13	10	2,420	1,923.88	1,905.90		
14	11	1,938	2,262.84	2,165.25		
15	12	2,053	2,172.11	2,050.61		
16	13	2,412	2,041.31	2,051.82		
17	14	1,939	2,211.06	2,233.52		
18	15	2,845	2,151.92	2,084.94		
19	16	2,290	2,415.38	2,468.38		
20	17	2,618	2,490.61	2,378.39		
21	18	2,309	2,501.43	2,499.27		
22	19	2,474	2,438.60	2,403.28		
23	20	3,038	2,418.39	2,438.96		
24						
25		MSE	126877.71	116976.06		



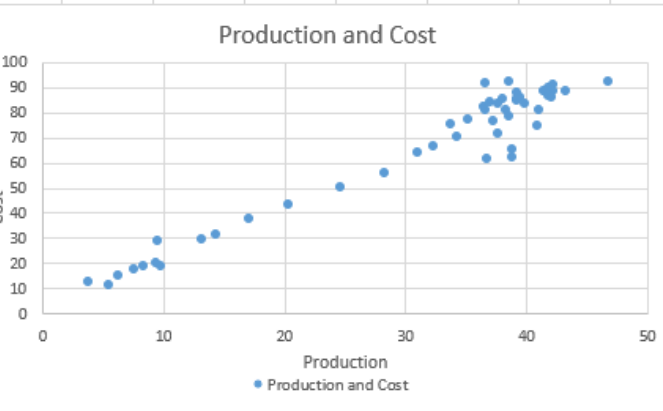
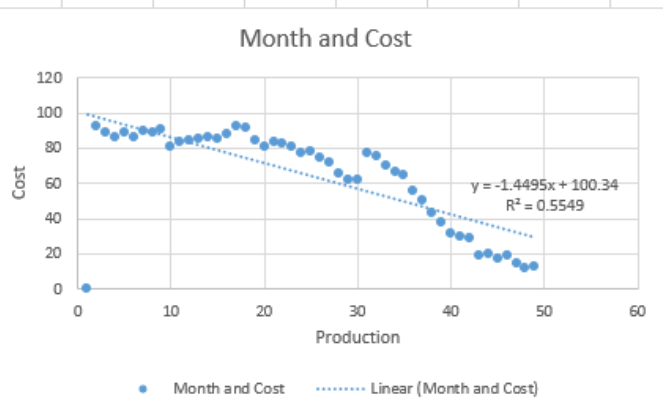
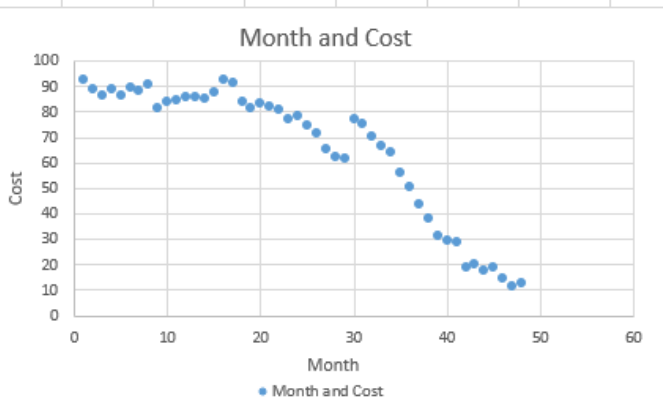
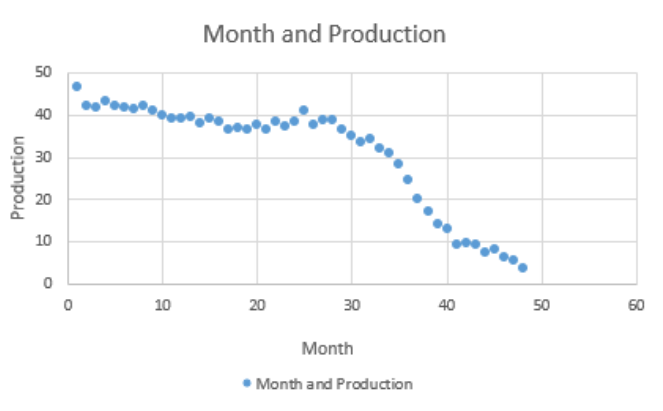
Silver Star Bicycle Company			
Model	Production Cost	Manufacturing (hrs)	Assembly (hrs)
Men	\$ 120.00	2.00	1.50
Women	\$ 90.00	1.60	1.00
Optimal Solution		Month 1	Month 2
Men	192.93	162.07	
Women	95.00	175.00	
Demand Forecast		Month 1	Month 2
Men	150.00	200.00	
Women	125.00	150.00	
Ending Inventory		Month 1	Month 2
Men	62.93	25.00	20.00
Women	0.00	25.00	30.00
Constraints			
RHS		LHS	
922.25	<=	1100.00	labor policy month 1 top limit
922.25	>=	900.00	labor policy month 1 bot limit
1022.25	<=	1022.25	labor policy month 2 top limit
1022.25	>=	822.25	labor policy month 2 bot limit
25.00	>=	25.00	M Conservation Inv Month 2
25.00	>=	25.00	W Conservation Inv Month 2
Cost Summary			
Inv Cost	Month 1	Month 2	Total Inventory Cost
Men	\$ 151.03	\$ 60.00	\$ 256.03
Women	\$ -	\$ 45.00	
Prod Cost	Month 1	Month 2	Total Production Cost
Men	\$ 23,151.43	\$ 19,448.57	\$ 66,900.00
Women	\$ 8,550.00	\$ 15,750.00	
Total Cost	Month 1	Month 2	Total Cost
	\$ 31,852.46	\$ 35,303.57	\$ 67,156.03

Through the optimal solution, we will see the production schedule for each model (male/female) and month.

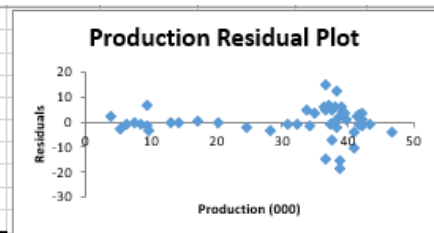
Through the ending inventory, we are able to depict the inventory schedule for each model and month. As well as the number of bicycles on hand after production.

The labor levels are as follows:
Starting off at 1000 hours previously.
922.25 hours is the labor levels for month 1.
1022.25 hours is the labor levels for month 2.

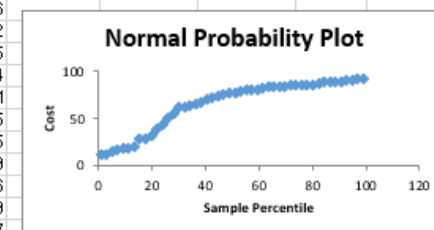
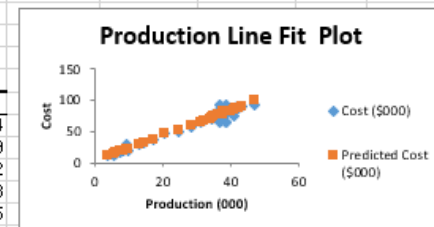
1	Month	Production (000)	Cost (\$000)	Month	Cost (\$000)
2	1	46.75	92.64	1	92.64
3	2	42.18	88.81	2	88.81
4	3	41.86	86.44	3	86.44
5	4	43.29	88.8	4	88.8
6	5	42.12	86.38	5	86.38
7	6	41.78	89.87	6	89.87
8	7	41.47	88.53	7	88.53
9	8	42.21	91.11	8	91.11
10	9	41.03	81.22	9	81.22
11	10	39.84	83.72	10	83.72
12	11	39.15	84.54	11	84.54
13	12	39.2	85.66	12	85.66
14	13	39.52	85.87	13	85.87
15	14	38.05	85.23	14	85.23
16	15	39.16	87.75	15	87.75
17	16	38.59	92.62	16	92.62
18	17	36.54	91.56	17	91.56
19	18	37.03	84.12	18	84.12
20	19	36.6	81.22	19	81.22
21	20	37.58	83.35	20	83.35
22	21	36.48	82.29	21	82.29
23	22	38.25	80.92	22	80.92
24	23	37.26	76.92	23	76.92
25	24	38.59	78.35	24	78.35
26	25	40.89	74.57	25	74.57
27	26	37.66	71.6	26	71.6
28	27	38.79	65.64	27	65.64
29	28	38.78	62.09	28	62.09
30	29	36.7	61.66	29	61.66
31	30	35.1	77.14	30	77.14
32	31	33.75	75.47	31	75.47
33	32	34.29	70.37	32	70.37
34	33	32.26	66.71	33	66.71
35	34	30.97	64.37	34	64.37
36	35	28.2	56.09	35	56.09
37	36	24.58	50.25	36	50.25
38	37	20.25	43.65	37	43.65
39	38	17.09	38.01	38	38.01
40	39	14.35	31.4	39	31.4
41	40	13.11	29.45	40	29.45
42	41	9.5	29.02	41	29.02
43	42	9.74	19.05	42	19.05
44	43	9.34	20.36	43	20.36
45	44	7.51	17.68	44	17.68
46	45	8.35	19.23	45	19.23
47	46	6.25	14.92	46	14.92
48	47	5.45	11.44	47	11.44
49	48	3.79	12.69	48	12.69
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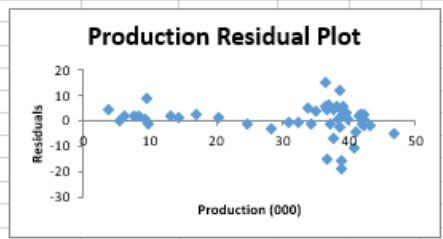
1	SUMMARY OUTPUT								
2									
3	Regression Statistics								
4	Multiple R	0.972450781							
5	R Square	0.945660522	% variance explained by the model						
6	Adjusted R Square	0.944479229	Multivariable models						
7	Standard Error	6.235475262							
8	Observations	48	n						
9									
10	ANOVA					p-val			
11		df	SS	MS	F	Significance F			
12	Regression	1	31125.52981	31125.53	800.5300362	9.7156E-31			
13	Residual	46	1788.53298	38.881152					
14	Total	47	32914.06279						
15									
16		Coefficients	Standard Error	t Stat	P-value	Lower 95%	Upper 95%	Lower 95.0%	Upper 95.0%
17	Intercept	3.12820071	2.37889854	1.3149786	0.195035031	-1.6602737	7.9166751	-1.660274	7.9166751
18	Production	2.005476262	0.070880816	28.29364	9.7156E-31	1.86280058	2.1481519	1.8628006	2.1481519



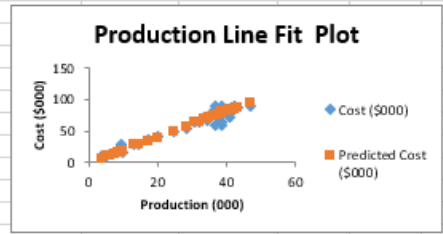
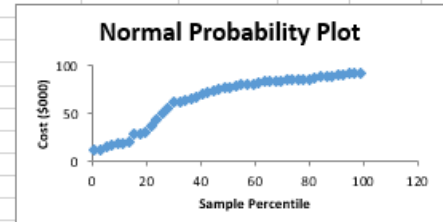
22	RESIDUAL OUTPUT			PROBABILITY OUTPUT	
23					
24	Observation	Predicted Cost	Residuals	Percentile	Cost
25	1	96.88421595	-4.24421595	1.041666667	11.44
26	2	87.71918943	1.090810566	3.125	12.69
27	3	87.07743703	-0.63743703	5.208333333	14.92
28	4	89.94526808	-1.14526808	7.291666667	17.68
29	5	87.59886086	-1.21886086	9.375	19.05
30	6	86.91699893	2.953001071	11.458333333	19.23
31	7	86.29530129	2.234698712	13.541666667	20.36
32	8	87.77935372	3.330646278	15.625	23.02
33	9	85.41289173	-4.19289173	17.708333333	23.45
34	10	83.02637498	0.693625019	19.791666667	31.4
35	11	81.64259636	2.89740364	21.875	38.01
36	12	81.74287017	3.917129826	23.958333333	43.65
37	13	82.38462258	3.485377423	26.041666667	50.25
38	14	79.43657247	5.793427528	28.125	56.09
39	15	81.66265112	6.087348877	30.208333333	61.66
40	16	80.51952965	12.10047035	32.291666667	62.09
41	17	76.40830332	15.15169668	34.375	64.37
42	18	77.39098669	6.729013315	36.458333333	65.64
43	19	76.52863189	4.691368107	38.541666667	66.71
44	20	78.43399863	4.856001371	40.625	70.37
45	21	76.28797474	6.002025259	42.708333333	71.6
46	22	79.83766772	1.082332275	44.791666667	74.57
47	23	77.85224623	-0.93224623	46.875	75.47
48	24	80.51952965	-2.16952965	48.958333333	76.92
49	25	85.13212506	-10.5621251	51.041666667	77.14
50	26	78.65443673	-7.05443673	53.125	78.35
51	27	80.92062491	-15.2806249	55.208333333	80.92
52	28	80.90057014	-18.8105701	57.291666667	81.22
53	29	76.72917952	-15.0691795	59.375	81.22
54	30	73.5204175	3.6195825	61.458333333	82.29
55	31	70.81302455	4.656975453	63.541666667	83.35
56	32	71.89598173	-1.52598173	65.625	83.72
57	33	67.82486492	-1.11486492	67.708333333	84.12
58	34	65.23780054	-0.86780054	69.791666667	84.54
59	35	59.68263129	-3.59263129	71.875	85.23
60	36	52.42280723	-2.17280723	73.958333333	85.66
61	37	43.73909501	-0.08909501	76.041666667	85.87
62	38	37.40179002	0.608209975	78.125	86.38
63	39	31.90678507	-0.50678507	80.208333333	86.44
64	40	29.4199945	0.030005498	82.291666667	87.75
65	41	22.1802252	6.839774803	84.375	88.53
66	42	22.6615395	-3.6115395	86.458333333	88.8
67	43	21.859349	-1.499349	88.541666667	88.81
68	44	18.18932744	-0.50932744	90.625	89.87
69	45	19.8739275	-0.6439275	92.708333333	91.11
70	46	15.66242735	-0.74242735	94.791666667	91.56
71	47	14.05804634	-2.61804634	96.875	92.62
72	48	10.72895574	1.961044258	98.958333333	92.64



1	SUMMARY OUTPUT								
2									
3	<i>Regression Statistics</i>								
4	Multiple R	0.996100672							
5	R Square	0.992216549							
6	Adjusted R Square	0.970939953							
7	Standard Error	6.283658395							
8	Observations	48							
9									
10	ANOVA								
11		<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>			
12	Regression	1	236568.6937	236569	5391.452737	2.2573E-50			
13	Residual	47	1855.765053	39.484					
14	Total	48	238424.4588						
15									
16		<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>	<i>Lower 95.0%</i>	<i>Upper 95.0%</i>
17	Intercept	0	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
18	Production (000)	2.09175496	0.027023695	77.404	3.21925E-51	2.0373903	2.1461196	2.0373903	2.1461196



21	RESIDUAL OUTPUT			PROBABILITY OUTPUT	
22					
23					
24	<i>Observation</i>	<i>Predicted Cost</i>	<i>Residuals</i>	<i>Percentile</i>	<i>Cost</i>
25	1	97.7895444	-5.1495444	1.041666667	11.44
26	2	88.23022423	0.573775771	3.125	12.69
27	3	87.56086264	-1.12086264	5.208333333	14.92
28	4	90.55207224	-1.75207224	7.291666667	17.68
29	5	88.10471893	-1.72471893	9.375	19.05
30	6	87.39352225	2.476477755	11.45833333	19.23
31	7	86.74507821	1.784921792	13.54166667	20.36
32	8	88.29297688	2.817023122	15.625	29.02
33	9	85.82470602	-4.60470602	17.70833333	29.45
34	10	83.33551762	0.384482378	19.79166667	31.4
35	11	81.8922067	2.647793301	21.875	38.01
36	12	81.99679445	3.663205553	23.95833333	43.65
37	13	82.66615603	3.203843965	26.04166667	50.25
38	14	79.59127624	5.638723757	28.125	56.09
39	15	81.91312425	5.836875751	30.20833333	61.66
40	16	80.72082392	11.89917608	32.29166667	62.09
41	17	76.43272625	15.12727375	34.375	64.37
42	18	77.45768618	6.662313817	36.45833333	65.64
43	19	76.55823155	4.66176845	38.54166667	66.71
44	20	78.60815141	4.741848588	40.625	70.37
45	21	76.30722096	5.982779045	42.70833333	71.6
46	22	80.00962724	0.910372765	44.79166667	74.57
47	23	77.93878982	-1.01878982	46.875	75.47
48	24	80.72082392	-2.37082392	48.95833333	76.92
49	25	85.53186033	-10.9618603	51.04166667	77.14
50	26	78.77549181	-7.17549181	53.125	78.35
51	27	81.13917491	-15.4991749	55.20833333	80.92
52	28	81.11825736	-19.0282574	57.29166667	81.22
53	29	76.76740705	-15.107407	59.375	81.22
54	30	73.42059911	3.71940089	61.45833333	82.29
55	31	70.59672991	4.873270087	63.54166667	83.35
56	32	71.72627759	-1.35627759	65.625	83.72
57	33	67.48001502	-0.77001502	67.70833333	84.12
58	34	64.78165112	-0.41165112	69.79166667	84.54
59	35	58.98748988	-2.89748988	71.875	85.23
60	36	51.41533693	-1.16533693	73.95833333	85.66
61	37	42.35803795	1.291962052	76.04166667	85.87
62	38	35.74809227	2.261907727	78.125	86.38
63	39	30.01668368	1.383316318	80.20833333	86.44
64	40	27.42290753	2.027092469	82.29166667	87.75
65	41	19.87167212	9.148327876	84.375	88.53
66	42	20.37369331	-1.32369331	86.45833333	88.8
67	43	19.53699133	0.82300867	88.54166667	88.81
68	44	15.70907975	1.970920247	90.625	89.87
69	45	17.46615392	1.763846081	92.70833333	91.11
70	46	13.0734685	1.846531498	94.79166667	91.56
71	47	11.40006453	0.039935466	96.875	92.62
72	48	7.9277513	4.7622487	98.95833333	92.64



Managerial Accounting

Cash Account			
Particulars	Amount	Particulars	Amount
Beginning Balance	0	Purchased Raw Mat (a)	\$ 94,000.00
		Dir/Indir mat (b)	\$ 132,000.00
		Manu overhead (c)	\$ 143,000.00
		EB:	\$ 369,000.00
Raw Material Account			
Particulars	Amount	Particulars	Amount
Beginning Balance	0	Dir/Indir mat (b)	\$ 89,000.00
Purchased cash (a)	\$ 94,000.00		
EB:	\$ 5,000.00		
Work in progress account			
Particulars	Amount	Particulars	Amount
Beginning Balance	0	cogs (f)	\$ 342,000.00
direct mat issued (b)	\$ 78,000.00		
direct labor cost (c)	\$ 112,000.00		
manu overhead (d)	\$ 152,000.00		
EB:	\$ -		
Manu Overhead Acc			
Particulars	Amount	Particulars	Amount
indirect mat (b)	\$ 11,000.00	overhead cost (e)	\$ 152,000.00
indirect labor (c)	\$ 20,000.00	applied overhead (h)	\$ 22,000.00
add overhead (d)	\$ 143,000.00		
EB:	\$ -		
Finished Goods account			
Particulars	Amount	Particulars	Amount
cogs manu (f)	\$ 342,000.00	cogs recorded (g)	\$ 342,000.00
EB:	\$ -		
COGS Account			
Particulars	Amount	Particulars	Amount
cogs manu (f)	\$ 342,000.00		
applied overhead (h)	\$ 22,000.00		
EB:	\$ 364,000.00		
Summary			
Particulars	Amount		
Beginning Finished goods inventor	\$ -		
Add: COGS manu	\$ 342,000.00		
Goods avail for sale	\$ 342,000.00		
Less: ending finished goods inv	\$ -		
Unadj. COGS	\$ 342,000.00		
Add: Applied Overhead	\$ 22,000.00		

Jones Corp			
Shedule COGS Manufactured			
Direct Material			
Raw materials inv, beginning	\$ 12,000.00		
Add: purchases of raw	\$ 30,000.00		
Total raw mats avail	\$ 42,000.00		
Less: Raw mat inv: end	\$ 18,000.00		
raw mat used	\$ 24,000.00		
Less: indirect mat + overhead	\$ 5,000.00	\$ 19,000.00	
Sales		\$ 310,000.00	
Selling exp			\$ 40,000.00
direct labor			\$ 58,000.00
manufacturing overhead			\$ 178,000.00
total manufacturing cost			\$ 234,000.00
Add: beginning work			\$ 56,000.00
			\$ 220,000.00
Less: Ending work			\$ 65,000.00
COGS manu			\$ 175,000.00
COGS			
Finished goods Inv: Begin	35,000		
Add: COGS Manu	155,000		
Goods Avail	190,000		
Less: Finished good inv: end	42,000		
Unadj. COGS	148,000		
Add: applied overhead	4,000		
Adj. COGS	152,000		