

BA Study Session 2 - Tasks

2025



**German American
Chambers of Commerce**
Deutsch-Amerikanische
Handelskammern

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Scenario:

You own a small business making and selling various dog treats. You offer two main varieties of treats: crunchy baked cookies and frozen ice cream. Each of these varieties come in a range of flavors, both with and without toppings.

In the past, you have primarily sold your dog treats wholesale at markets and via online orders. After being approached by the owner of a local pet supply store about retail opportunities, you decide this might be an interesting opportunity to expand your business. However, before committing to contracts with more vendors, you decide you need to evaluate your work processes to make sure your business can accommodate the shift.

Task 1

To start, you want to learn more about how to successfully conduct client consultations. You come across these terms regarding typical consultation phases: *greeting, explanation of needs, consultation/solution, conversation end*. Briefly describe what should happen during each phase and create a flowchart with inserted shapes to visually represent the process.

Greeting: introductions, small talk

Expl. of needs: client shares wants, discussion of problems

Consultation/solution: proposal of poss. Solutions, drafting/creating of contract

Conversation end: review discussion, follow-up questions to confirm everything covered



Task 2 SOLUTION: variable w/ sound reasoning

Taking on multiple contracts from retailers means an increased workload. You decided to hire an employee to help with the logistics of order fulfillment (order processing, packaging, delivery, etc.). Choose a candidate from the following list and explain why they seem to be a good fit.

Benjamin Wilson – Has 5 years of experience as a delivery driver for a local pizza chain. Has a track record of consistent on-time delivery. Recent college graduate. **Good candidate for deliveries, likely reliable**

Corey Martinez – Has worked for 2 years as a receptionist for a dog grooming salon. Was responsible for scheduling and tracking appointments on behalf of the groomers. **Exp. w/ tracking; pet industry +**

Jerry Noodin – Worked in her parents' bakery for 10 years. Helped design signage and flyers alongside assisting with baking. Also worked front-end engaging with customers. **Bakery exp. +, customer service +, opp. for marketing tasks**

Task 3

In preparation for the influx of orders from your new clients, you are interested in investing in a new high-volume oven. Create a double-entry journal entry using the information found on the attached invoice for the purchase of the Heidi S10 High Volume Baker's Oven. Use the correct account codes from the provided list.

Backhaus Kitchen Supplies LLC		
325 Shamrock Road Boston, MA		
Backhaus Kitchen Supplies, 325 Shamrock Road, Boston, MA 02116		
Puppy Yums Bakery LP 555 Shady Lane, 60605 Chicago, IL	Received: 11/3/25	
Luka Jorgsson Phone: 617 555 6148 Fax: 617 555 6149 Email: info@backhaus.com Date: 11/16/2025		
Bill 451		
Customer #	Shipment on	Packing Slip Nr.
1342	11/13/2025	2076
		Sale Price (USD)
Heidi S10 High Volume Baker's Oven		12,889.00
Sales Tax (12%)		1,546.68
Billing Amount		14,435.68
Pay the full amount within 30 days of the billing date. If paid within 10 days, you will receive a 3% rebate discount.		

Account Code	Account Name
0201	Rent
0202	Utilities
0440	Packaging/shipping materials
2301	Best Pet Inc., Chicago, IL
2302	Ma & Pa's Pet Supplies LP, Schaumburg, IL
2303	Lady's Pet Boutique, Winnetka, IL
2399	Other Clients & Customers (online, markets)
2700	Business Bank Account
4301	Bulk Baking Baron LLC, Milwaukee, WI
4302	Backhaus Kitchen Supplies LLC, Zion, IL
4303	Rent a Tent Inc, Chicago, IL
4399	Other Vendors & Partners

Debit	Credit
2700 (-14,435.68)	4302 (+ 14,435.68)

Task 4

This particular type of industrial baker's oven has an estimated useful life of 15-20 years. The oven was paid for within the rebate timeframe. Taking the conservative 15-year estimate, calculate the pro rata temporis depreciation value of the oven using straight line depreciation.

$$12,889.00 \times 97\% = 12,502.33 \text{ [-3\% rebate]}$$

$$12,502.33 + 1,546.68 = 14,049.01 \text{ [rebate price + sales tax on full price]}$$

$$14,049.01 \div 15 = 936.60 \text{ [total cost divided by useful life]}$$

$$936.60 \div 12 = \$78.05 \text{ per month depreciation [cost per year divided by 12]}$$