



# FINANCIAL ANALYST TEAM (150)

REGIONAL – 2019

PRELIMINARY

*TOTAL POINTS* \_\_\_\_\_ (170)

**Judges: Please double check and verify all scores and answer keys!**

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*Workplace Skills Assessment Program competition.*



## Description

The team will use strategic planning and problem-solving skills to provide solutions to the business case study provided. At State and National level, teams will be presented with an additional element to the scenario that requires revision of their final presentation.

## Initial Case Study Topic

Golden Goddess Enterprises began 60 years ago when its founder, Donna Lowenstein, began selling her organic shampoo and conditioner in her local drugstore in Columbus, OH. Over the years, Golden Goddess has grown to be a multi-million dollar corporation, with their products being sold in stores across the Midwest as well as online.

Ten years ago Golden Goddess expanded its product line and began producing a line of natural sunscreens. While the haircare lines are manufactured at the same facility, the sunscreen is manufactured at a separate facility.

Both the shampoo lines and sunscreen lines have been profitable, while the conditioner line continues to struggle. Golden Goddess's Board of Directors is considering several possible scenarios and has hired your financial consulting company to analyze the data and make a recommendation. Possible recommendations could include (but are not limited to):

- 1) Drop the conditioner line since it is unprofitable and focus resources on expanding the shampoo and sunscreen lines
- 2) Drop the sunscreen line and refocus resources on their core haircare lines.
- 3) Keep all three lines as currently produced.

**FINANCIAL ANALYST MANAGEMENT TEAM - REGIONAL 2019**

**ANSWER KEY**

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<b>Shampoo Line</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Net Sales Revenue	\$131,439,255	\$136,489,361	\$137,451,522	\$140,975,920	\$143,560,000
Manufacturing Costs:					
Variable	46,758,450	50,386,261	52,871,207	56,007,635	58,039,000
Fixed	55,200,000	55,350,000	55,500,000	55,500,000	55,500,000
Selling & Administrative Costs:					
Variable	12,497,533	12,977,708	13,069,193	13,404,300	13,650,000
Fixed	7,575,000	7,575,000	8,285,000	8,285,000	8,285,000
<b>Conditioner Line</b>					
Net Sales Revenue	128,201,340	131,758,828	133,494,253	130,620,600	\$131,940,000
Manufacturing Costs:					
Variable	54,366,870	56,048,320	57,367,779	58,538,550	59,430,000
Fixed	55,350,000	55,350,000	55,500,000	55,500,000	55,500,000
Selling & Administrative Costs:					
Variable	12,070,009	12,404,943	12,568,331	12,297,780	12,422,000
Fixed	7,575,000	7,575,000	8,285,000	8,285,000	8,285,000
<b>Sunscreen Line</b>					
Net Sales Revenue	226,812,548	241,959,194	256,584,511	254,094,386	\$251,007,000
Manufacturing Costs:					
Variable	72,500,865	77,677,945	81,517,415	81,516,600	82,340,000
Fixed	116,320,000	116,320,000	116,320,000	116,320,000	116,320,000
Selling & Administrative Costs:					
Variable	18,970,063	20,455,103	21,691,520	21,481,006	21,220,000
Fixed	15,000,000	15,830,000	15,830,000	15,830,000	15,830,000

A team will be *disqualified* for violations of the [Copyright and Fair Use Guidelines](#).

Teams who do *not* submit an entry that follows this topic will be *disqualified*.



### **JUDGING PROCEDURE**

- Teams will be introduced by team number.
- No advisor contact will be allowed between the time of receiving the topic and the delivery of the presentation.
- Cell phones may *not* be used in the preparation room.
- Teams will present before a panel of judges and timekeeper.
- As a team of judges, formulate two to three questions to ask at the conclusion of the presentation. Be sure to ask the same questions of each team.
- All team members must participate.
- The length of set-up will be no more than three (3) minutes.
- The length of the presentation will be no more than ten (10) minutes; followed by judges' questions not to exceed ten (10) minutes.
- Excuse teams upon completion of judges' questions.
- **There can be no ties in the top ten (10) teams.** It is the responsibility of the judges to break any ties.
- Administrator will fill out ranking sheet prior to dismissing the judges.
- If more than one (1) section is necessary, finalists will be determined by selecting an equal number from each section.
- Give administrator all Judges' Rating Sheets, Judge Evaluation Sheets, and contest materials.
- No audience will be allowed.

**Please double-check and verify all scores!**