



The Association of
Accountants and
Financial Professionals
in Business

APPALACHIAN STATE UNIVERSITY
STUDENT CHAPTER

Clark Johnson Achievement Award
March 1, 2024



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PROJECT MISSION STATEMENT

Project: In Spring of 2023, the Appalachian State Student Chapter of the IMA began brainstorming on a member engagement idea that would bring students and local business owners together for mutual benefit. We wanted to create an opportunity for students to apply the concepts they had been learning in their accounting and business curriculum to real-life business scenarios. By connecting with local business owners, our student chapter could make a meaningful impact and establish itself as a valuable resource for both the University and the local community.

Mission: To provide collaborative service opportunities where Appalachian State students can leverage their skills and knowledge to assist local business owners in solving managerial accounting problems.

PROJECT DESCRIPTION

Background

In Spring 2023 our leadership team began thinking about creative service opportunities and meaningful ways to engage our student members. One of the ideas that we got excited about was getting students involved in cost-volume-profit analysis with a real business. We thought about how we could coordinate a group of our chapter members and make the project a positive experience for both students and the business client. Not long after our brainstorming began, we were put in contact with the NC Small Business Technology and Development Center (SBDTTC) and were introduced to Lucy Strickland from Firelight Candle. Thus began our consulting group, a project that started as a bit of an experiment and has transformed into an officer position and ongoing service unit within our chapter. The program gives students the opportunity to donate their time to a local business in need while also gaining valuable hands-on experience applying the concepts they have learned in their cost accounting class and the business program in order to analyze real business situations.

An Idea Comes to Light – Lucy Strickland, Firelight Candle

In March of 2023, David Henson, a Business Counselor at the SBDTTC, reached out to the accounting department at Appalachian State to find resources for a client he was working with. The NC Small Business Development and Technology Center, a partner of the U.S. Small Business Association, is an advisory resource center within the University of North Carolina System. This was how we were introduced to Lucy Strickland of Firelight Candle, and how the beginnings of our chapter consulting group were set into motion.



Lucy Strickland created her candle business during the pandemic. Over the last few years, she had formed partnerships with several retail spaces in the local area and had established a website for online ordering. She had worked hard to get her name out and build a customer base for her business. She had recently expanded her operations by building a backyard studio so that she could move out of the household kitchen and had even hired a part time employee to help with production batches.



Photos provided by Lucy Strickland, Firelight Candle

Lucy had kept detailed records of her finances and sales data, as well costing of her supplies, pricing of ingredients, recipes, her process, and labor hours required for production. She came to us with lots of information, but unsure how to use the information she had collected to help her understand what was working or not working with her business. She needed help analyzing the data she meticulously kept so that she could make better informed decisions about the direction of her business.

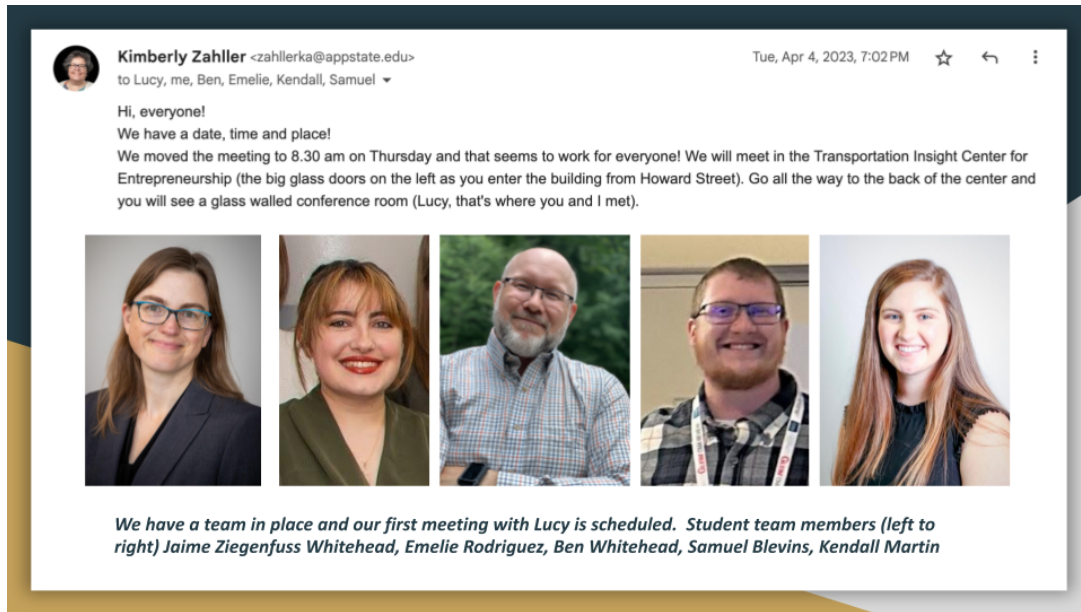
Phase 1 – Materials Costing, April 2023

Though we were not planning to put our consulting team into place until Fall semester, we could not pass up the opportunity to meet Lucy and learn about her situation. We put the word out and quickly formed a team of five interested student IMA members. We were able to coordinate an initial meeting with Lucy and the newly formed team on April 6, 2023.

At this meeting Lucy walked us through her bookkeeping records and sales data. She shared with us the information that she had collected about the various costs involved in making her candles. She walked us through her production process and explained some of the questions she was having about her business. Because she was unsure of how to properly track the various costs that she was putting into her business and did not have the knowledge to connect



those costs to the sales that she was making, Lucy was feeling unsure of the profitability of her different candles, and her business overall. She was trying to figure out if the business she had built up to this point was generating a profit, or if she needed to make changes to her model.



We had 4 weeks until the end of the semester, so our first goal for the Firelight project was to help Lucy get a more accurate picture of the cost of materials that were going into each of her candles. Her candles consisted of her soy wax, essential oils, candle wicks, the ceramic and glass containers that held her candles, decorative vinyl decals, and packaging. One of our team members, Ben Whitehead, created an inventory list for Lucy to serve as her main materials price sheet and detailed each recipe into batch amounts and then costs per candle.

The Mountain		Quantity	Costs			
9oz Amber		9				
464 Wax		60				
Beeswax		1				
		2.5				
		2.5				
Eco-10		9				
Gold Lid		9				
Candle Duster		9				
Sticker		9				
Label		9				
		Batch Cost		WholeSale	64%	
		Unit Cost		Retail	80%	
The Mountain						
11oz White Matte		6				
464 Wax		60				
Beeswax		1				
		2.5				
		2.5				
CD-18		6				
Bamboo Lid		6				
Candle Duster		6				
Sticker		6				
Label		6				
		Batch Cost		WholeSale	59%	
		Unit Cost		Retail	77%	

Name	Unit Cost
The River 10oz	
The River 11oz	
The Currant 9oz	
The Currant 11oz	
The Shore 9oz	
The Shore 11oz	
Radiant Well Being 11oz	
The Forest 9oz	
The Forest 11oz	
The Lotus 9oz	
The Mountain 9oz	
The Mountain 11oz	
The Spice 9oz	
The Spice 11oz	
The Morning 9oz	
The Morning 11oz	
The Garden 9oz	
The Garden 11oz	
The Fire 9oz	
The Fire 11oz	

Quick Reference | Costs Sheet | The River | The Currant | The Shore | Radiant Well | Quick Reference | Costs Sheet

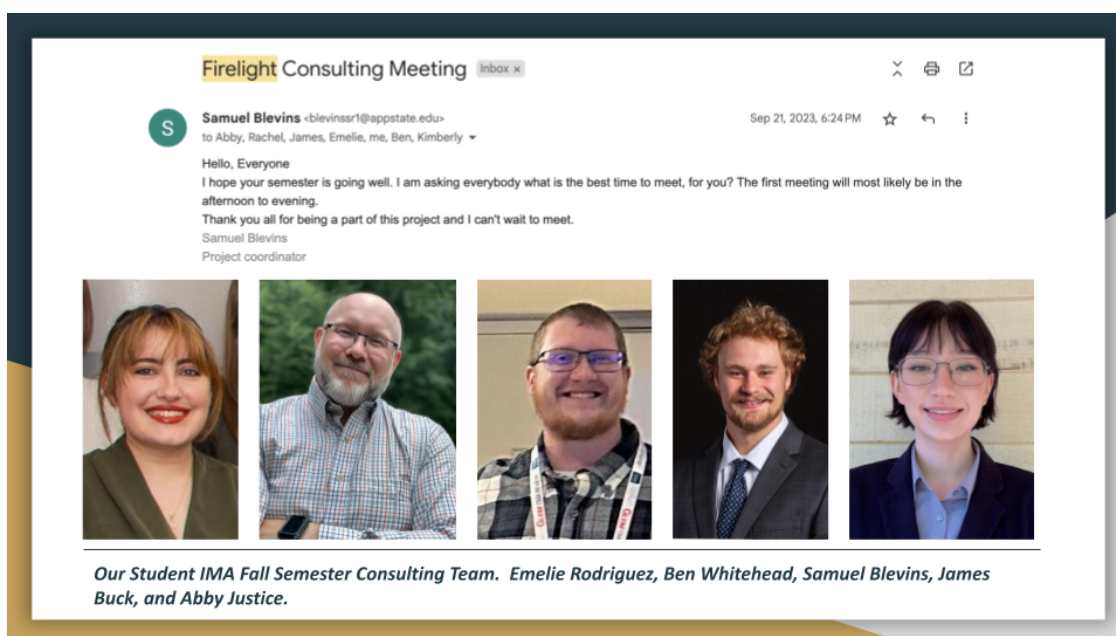
Our initial materials cost sheet for Lucy (confidential information redacted). Prepared by Ben Whitehead.



We were not able to hold an additional face-to-face meeting with Lucy before the end of the semester, but we were able to provide her a deliverable that included a master costing list for her various candle types, and individual worksheets that showed the cost breakdown per unit for each of these items. Lucy was extremely appreciative of our work, and we made plans to continue consulting with her when the Fall semester started.

Phase 2 – CVP Analysis, Fall Semester 2024

We were very excited for the start of the new semester and to formally introduce the concept of the consulting group to our Student IMA chapter membership for the 2023-2024 academic year. We invited Lucy to our Fall Orientation meeting. She shared her Firelight Candle business with our members and talked about the value of the work we had done for her so far. We presented our vision for the consulting project and asked for interested members to join us in working with Lucy.



We were excited to have a mix of members who had worked with Lucy on our initial phase of the project, as well as two members who were brand new to the chapter express interest in joining the consulting group. Samuel Blevins, one of our Steering Committee members, stepped up as Project Coordinator. He took on the role as the main point of contact for the group and lead the coordination and scheduling between Lucy and the students to ensure that we were meeting regularly throughout the semester. Sam set up a Google Space for the group so that we could have a central space to communicate about the project and share files. We also established a project lead, Emelie Rodriguez, who also serves on our officer team as VP of Communications. Emelie created the main template that we would use for our CVP analysis and executed needed updates to the template as we worked through the project. Abby Justice,



a new student IMA member, assisted Emelie in the formatting and layout of the workbook we were creating for Lucy.

We met with Lucy in person three times throughout the semester. Our overarching goal was to perform a CVP analysis for Lucy so that she could have a better understanding of where her break-even point was, as well as the ability to set profit goals and know how many candle sales it would take to meet those goals. Through discussions at our meetings, we helped Lucy organize her product costs into variable, fixed, and overhead categories. We also helped her recognize her three main sales segments – wholesale, retail, and online. We chose to focus on her wholesale sales segment as this was the bulk of her business, and she had all associated costs nailed down for these sales. With the data we had gathered, our team developed a marketing mix for Lucy's two candle sizes. Using the marketing mix, we performed the break-even analysis for Fireside Candle.

Phase 3 – Final Deliverable, February 2024

When classes resumed in January 2024, we began preparing our final deliverable for Firelight Candle. We solidified Firelight's annual marketing mix for her wholesale business. We then converted that analysis into a quarterly marketing mix and developed a template that Lucy could use to input updates to any variable or fixed costs, and sales prices. We also formulated the spreadsheet to populate Firelight's Break-Even-Point based on these current figures and created a field where Lucy could input a profit goal and the worksheet would populate how many of each size candle she would need to sell to meet her goal. The final step was polishing the document and making it clean and understandable for Lucy to use. We included a term sheet within the workbook so that all labels and fields were clearly defined or described.

We presented our final deliverable to Lucy at a meeting on February 6. We walked her through the profit analysis workbook and made sure she understood how to utilize the templates and understood both the inputs and outputs of the document. Anything that she asked questions about, we added to the term sheet so that she could refer to the explanation again as she was using the worksheets in her business. The final deliverable for Firelight Candle included quarterly analyses of her actual sales numbers for Q1, Q2, and Q3 of 2024, as well as a blank template that Lucy could duplicate to create a new worksheet each quarter. Additionally, the term sheet was included explaining how to use the template and defining the terminology used and input fields in the workbook.

Lucy was thrilled with the results and incredibly appreciative. She had gained considerable understanding of the different profit potentials of her wholesale business and felt empowered to take charge of her product line. Lucy commented that she was already thinking about her product offerings differently and realized that there may be decisions she needed to make about whether she should downsize the variety of items she offered. She was so satisfied with the results of our services that before leaving our final meeting, she got on our waiting list for Firelight Candle Project 2.0 where she would like our assistance to complete a profitability



analysis on her retail and online sales segments, and potentially a keep drop analysis of some of her products.

<p>Strategies and steps:</p> <ul style="list-style-type: none"> -We will start off by getting the average costs for the oils used in both the 9oz and 11oz candles. (We have decided to omit any other products for now) -We will then look through and see Lucy's sales mix for both products. (This will be the weight both products hold in her sales) - From there we will create a yearly break even point and later on a target profit. -We will also create a monthly analysis as there may have to be changes to different costs - The equations and analysis will be checked by Dr. Z 		Cottage Mortgage LLC Renewal Fresh Books fee WIX fee Insurance Circuit Gsuite Owners cut Faith's Salary Postage Total:																																																																																																																																																																		
<p>This can not be completed as we do not have enough info on units</p> <p>Market Mix: This will be used as a weight</p> <table border="1"> <tr> <td>7oz</td> <td>#DIV/0!</td> <td>#DIV/0!</td> </tr> <tr> <td>11oz</td> <td>#DIV/0!</td> <td>#DIV/0!</td> </tr> </table> <p>Contribution Margin for 7oz</p> <table border="1"> <tr> <td></td> <td>#DIV/0!</td> </tr> </table> <p>Contribution Margin for 11oz</p> <table border="1"> <tr> <td></td> <td>#DIV/0!</td> </tr> </table> <p>Breakeven before Ratio</p> <table border="1"> <tr> <td>#DIV/0!</td> <td>Total units to sell</td> </tr> <tr> <td>#DIV/0!</td> <td>#DIV/0!</td> </tr> </table> <p>Breakeven for 7oz</p> <table border="1"> <tr> <td>#DIV/0!</td> <td>Breakeven for 11oz</td> </tr> <tr> <td>#DIV/0!</td> <td>#DIV/0!</td> </tr> </table> <p>Profit margin:</p> <p>Goal Profit before Ratio</p> <table border="1"> <tr> <td>#DIV/0!</td> <td>Total units to sell</td> </tr> <tr> <td>#DIV/0!</td> <td>#DIV/0!</td> </tr> </table> <p>Goal Profit for 7oz</p> <table border="1"> <tr> <td>#DIV/0!</td> <td>Goal Profit for 11oz</td> </tr> <tr> <td>#DIV/0!</td> <td>#DIV/0!</td> </tr> </table>		7oz	#DIV/0!	#DIV/0!	11oz	#DIV/0!	#DIV/0!		#DIV/0!		#DIV/0!	#DIV/0!	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Goal Profit for 11oz	#DIV/0!	#DIV/0!	<p>For wholesale</p> <p>Variable Costs for the year for 7oz *</p> <table border="1"> <tr><td>Direct Labor</td><td></td></tr> <tr><td>Amber Jar</td><td></td></tr> <tr><td>Black metal lid</td><td></td></tr> <tr><td>464 Wax</td><td></td></tr> <tr><td>Fragrance Oil</td><td></td></tr> <tr><td>Candle Duster</td><td></td></tr> <tr><td>Wick / Sticker</td><td></td></tr> <tr><td>Label</td><td></td></tr> <tr><td>Shipping Costs</td><td></td></tr> <tr><td>Total</td><td></td></tr> <tr><td>Price:</td><td></td></tr> </table> <p>Variable Costs for the year for 11oz *</p> <table border="1"> <tr><td>Shipping Costs</td><td></td></tr> <tr><td>White Matte</td><td></td></tr> <tr><td>Bamboo Lid</td><td></td></tr> <tr><td>464 Wax</td><td></td></tr> <tr><td>Fragrance Oil</td><td></td></tr> <tr><td>Candle Duster</td><td></td></tr> <tr><td>Candle Duster</td><td></td></tr> <tr><td>Wick / Sticker</td><td></td></tr> <tr><td>Label</td><td></td></tr> <tr><td>Direct Labor</td><td></td></tr> <tr><td>Total:</td><td></td></tr> <tr><td>Price:</td><td></td></tr> </table> <p>Extra notes for variable costs for 7.0 Avg for 7oz candles</p>	Direct Labor		Amber Jar		Black metal lid		464 Wax		Fragrance Oil		Candle Duster		Wick / Sticker		Label		Shipping Costs		Total		Price:		Shipping Costs		White Matte		Bamboo Lid		464 Wax		Fragrance Oil		Candle Duster		Candle Duster		Wick / Sticker		Label		Direct Labor		Total:		Price:		<p>*Most of these numbers used will be an average based on calculations done by Ben and Lucy</p> <p>For in person sales</p> <p>Variable Costs for the year for 7oz *</p> <table border="1"> <tr><td>Direct Labor</td><td></td></tr> <tr><td>Amber Jar</td><td></td></tr> <tr><td>Black metal lid</td><td></td></tr> <tr><td>464 Wax</td><td></td></tr> <tr><td>Fragrance Oil</td><td></td></tr> <tr><td>Candle Duster</td><td></td></tr> <tr><td>Wick / Sticker</td><td></td></tr> <tr><td>Label</td><td></td></tr> <tr><td>Shipping costs?</td><td></td></tr> <tr><td>Total:</td><td></td></tr> <tr><td>Price:</td><td></td></tr> </table> <p>Variable Costs for the year for 11oz *</p> <table border="1"> <tr><td>White Matte</td><td></td></tr> <tr><td>Bamboo Lid</td><td></td></tr> <tr><td>464 Wax</td><td></td></tr> <tr><td>Fragrance Oil</td><td></td></tr> <tr><td>Candle Duster</td><td></td></tr> <tr><td>Wick / Sticker</td><td></td></tr> <tr><td>Label</td><td></td></tr> <tr><td>Direct Labor</td><td></td></tr> <tr><td>Shipping Cost?</td><td></td></tr> <tr><td>Total:</td><td></td></tr> <tr><td>Price:</td><td></td></tr> </table> <p>Notes for variable costs for 11oz Avg for 11oz candles</p>	Direct Labor		Amber Jar		Black metal lid		464 Wax		Fragrance Oil		Candle Duster		Wick / Sticker		Label		Shipping costs?		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Calculations for Market Mix Found using 2023's Firelight sales sheet	Total of 7oz and 9oz in whole sale Total of 11oz in whole sale Total units sold	7oz/total 11oz/total 0	#DIV/0! #DIV/0! #DIV/0!	Avg for 7oz candles 2 hours for 36 candles Shipping costs goes towards online 12 candles min usually 24. most	Avg for 11oz candles 2 hours for 24 candles																																																																																																																																																															

Our final CVP Analysis for Firelight Candle (confidential information redacted). Final document prepared by Emelie Rodriguez and Abby Justice.

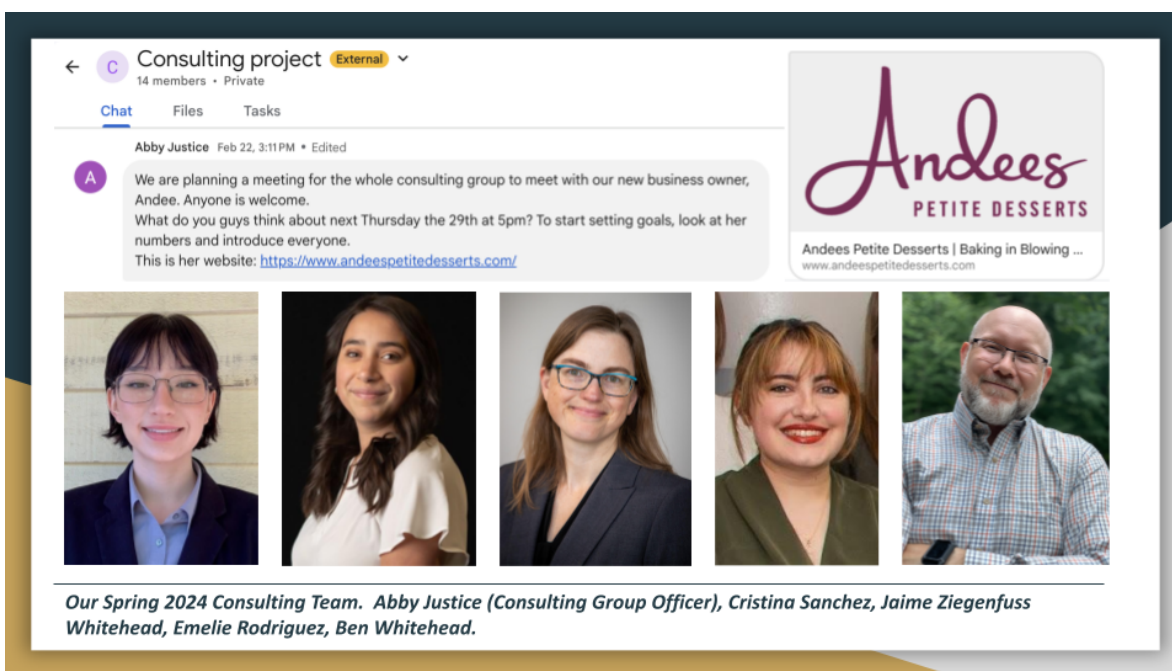
Contribution Margin:	Price - Variable Cost. This is how much we have left over after we take into account our variable costs.	
Market Mix:	This shows how much each product contributes to your sales. EX. \$1000 in total sales, the 7oz contributes \$500; this means it is 50%	
Breakeven:	This is used to calculate how many units you must sell to 'payoff' fixed costs. This produces a net profit of \$0	
Profit Margin:	This is the desired profit you have for your business. You ADD this to your fixed costs.	
	Anything green is the answer you should look at	Anything red is what is not being used
		Anything yellow is what has to be filled in by owner
All items in yellow should autopopulate from the information you input in the very first CVP sheet		
How market mix was found:		
Due to most sales being from wholesale we focused on the market mix using wholesales		
We got the totals from each month ONLY from wholesales		
After all numbers were added throughout the year numbers were divided by totals to get the market mix		
NOTE: we did not do Jan, Feb, & Mar due to lack of information on what the sizes sold were.		
To find VC:	Get total price/ total units	This gives a rate per unit(ounces Multiply rate by correct # of ounce 7 or 11
To find Profit Margin	Net profit/revenue	
Direct Labor Calc	(Wage per hour x # of hours) / # of candles made	
CVP=	Cost volume profit	

Lucy's term sheet included with her CVP workbook. Created by Emelie Rodriguez.



Something Sweet Comes Our Way – Andee Baur, Andee’s Petite Desserts

In February 2024, Appalachian State’s Transportation Insight Center for Entrepreneurship contacted our chapter advisor with a new opportunity for our student consulting group. Andee Baur, owner of Andee’s Petite Desserts has been in business for 2 years and needs help updating her product costs as she desires to push her business forward and increase her wholesale orders.



Andee has very detailed cost sheets for each of her recipes, however the cost information was last updated in 2022. These cost sheets were prepared for her through the SCORE program within the Small Business Association and she does not have the technical skills to update them herself. She knows the costs of her ingredients have gone up, and it is causing her stress to not have accurate knowledge or understanding of how to price her items, and she feels unable to confidently negotiate discounts for wholesale orders.

Andee has a potential opportunity to get into a local retail shop with 8 locations in the local area and has an important meeting with the store owner on March 13, 2024. She has three cookie offerings that she wants to present at the meeting. We had an initial meeting with Andee on February 22nd. Given her upcoming business opportunity, we held our first consulting meeting on February 29th. Our phase one project goal is to get Andee the information she needs for her March 13 meeting. We talked through her production process and the costs involved in her business beyond her ingredient costs. Andee rents commercial kitchen space by the hour and does not have any additional employees for her business.

She is gathering the updated information on costs that she is currently paying for her product ingredients, and we have set a follow up meeting with her on March 6th. Our goal is to come



into the meeting with updated costing sheets for the three cookie varieties she will be presenting at her meeting. We will use the meeting time to make any revisions needed and answer any of questions she may have so that she can be armed with the knowledge she feels she needs to go into her meeting with confidence.



Photos provided by Andee Bauer, Andee's Petite Desserts

Andee has a whole line of cookies and petite cakes and cheesecakes that she would like help getting updated as well, and we look forward to working with her to make sure her costing information is accurate. We will reconvene with Andee after her March 13 meeting to get an action plan for next stages of our project with her.

PROJECT ASSESSMENT

Strengths and Weaknesses

Strengths

- Overall, this was an excellent project to engage students in our chapter in a meaningful way. The students who volunteered to be part of the consulting group became more involved in chapter activity and our steering committee. One student has even joined our leadership team as our new Consulting Officer.
- Being able to look beyond the textbook and apply a CVP analysis on real products for a real business was highly valuable for the students. By applying the processes of the analysis and experiencing the type of insights that could be gained, our students saw first-hand how these methods can be utilized to make informed business decisions.
- For the students involved this was a highly rewarding service project. Seeing Lucy's lightbulb moments as she gained a better understanding of her numbers and being on



the receiving end of her expressions of appreciation allowed students to see the direct effects of the time and energy they had volunteered for the project.

Weaknesses

- We had trouble coordinating meetings with students' various availabilities. This made our project take longer than it could have, and at times momentum was lost between meetings.
- Scheduling conflicts also prevented the ability for group work between client meetings. This created situations where students needed to work independently on phases of the project and not all students involved were confident in doing this.
- Initial student interest was lower than expected and we did not have a good system to promote our project to students outside of the chapter.

Strategies for the Future

We will maintain our Consulting Officer position to enable project coordination and are developing a job description and structured objectives for students in this role to maintain going forward. To address the issues encountered with both the coordinating of student schedules and staying on track for project completion within the semester, we will set intermediary goals for specific action items as well as a final project deadline. To avoid student scheduling conflicts that interfere with our ability to move forward with a project step, we will coordinate consistent meeting times for student collaboration prior to beginning the project. This way interested members will know what to expect and can determine whether they are able to commit to the project. This will also help us plan next actions and intermediary project goals as we work with our client and make progress toward the finish line. Having a final deadline for the project and completion goals for stages of the project will help us better assess our progress and schedule student meetings accordingly.

We will provide regular updates at chapter meetings as we complete phases of our project. This will allow our membership to hear about our positive experiences and challenges we overcome while working through future projects. This will help students familiarize themselves with this new facet of our chapter and will hopefully peak student interest in future projects as they are organized. We also plan to submit our project to the campus activities Black and Gold Leadership Award for Innovative Program Development within a student organization. This will give us an avenue to promote our hard work and the Student IMA Chapter to the entire campus community. We are also working with our VP of Communications to create a press release to send out to both our university newspaper and local newspaper. This is something that we could do on a regular basis as we complete consulting projects and would serve to promote the accounting department, our Student Chapter, the IMA organization, and our talented business clients to the local community.

We plan to stay in contact with the Small Business Development and Technology Center so that we can establish a routine of lining up our next client before the semester begins. We also see opportunities to establish channels for coordination with other student organizations on campus, such as marketing or supply chain management.



Replicability – A Simple Formula with Big Results

This project can be implemented into any Student IMA Chapter with a few key elements. A chapter will need to connect with a small business resource. The U.S. Small Business Association has partnerships with organizations in most communities, and many Universities may have networks within their business department to connect students and faculty with business owners. Either a chapter advisor or student officer will need to facilitate communication and ensure that the client will be a good fit for the chapter to work with. Our chapter advisor works with our contacts to ensure that the client's situation will be within the competency of the student group, as well as executable for the group in terms of scale and time. Having a client who keeps detailed records, is motivated to keep the project moving, and has a desire to gain a deeper understanding of their business helps ensure a positive experience for all involved.

Interested students seeking meaningful involvement in the chapter, their own education, and the local community are essential to the success of the project. A project coordinator is helpful to streamline communication and scheduling with the client and student team members. Our chapter advisor is also the lead Cost Accounting professor in our university. It was very helpful to get her feedback and suggestions as we worked through our first CVP analysis. A chapter advisor, or other professor within the accounting department who is willing to help guide and mentor students in the process is a final element we believe will help make a consulting project a valuable and enjoyable experience for the student team.

PROJECT RESULTS

In assessing the results of our first consulting project with Firelight Candle, we feel very proud of what we were able to accomplish. We consider the project a great success and valuable new development for our Student Chapter with the potential for growth and meaningful interactions within our student body and the local community. We are already getting to work with a new project for our student consulting team and setting plans in motion to instill the program as an ongoing service project of the Appalachian State Student Chapter.

Student Benefits

The project was a highly valuable use of time for the students involved. Not only did they get professional experience communicating face to face with a business client, but they also got the experience of working through a real business problem and were able to apply the concepts they learned in the classroom to an actual business scenario. Watching how the tools they learned in cost accounting can impact the way that a business owner is able to understand their profitability and make better decisions that positively affect their success was both educational and rewarding.



This was a memorable experience for our student team, and one that can be added to their resumes and talked about in future job interviews. The students got to practice the soft skills needed in talking with the client, which required being able to explain cost accounting concepts in plain English. They also got to practice coordinating efforts and collaborating in a team setting. The rotational nature of the project teams provides meaningful short term commitments and allows for students whose interests are aligned to specific projects to get involved. For example, our new consulting team member and President-Elect, Cristina Sanchez, dreams of opening her own bakery and is excited for the valuable insights she will gain into her own future goals in working on the Andee's Petite Desserts project.

As a service opportunity for our chapter membership, this was a rewarding opportunity for the student chapter to make an impact on the community where we learn and grow every day. Being able to create something truly valuable for a small business owner that will translate into future growth was also rewarding in a way that clean-up projects and collection activities can't match. It also allowed motivated students to gain deeper involvement with the chapter and chapter leadership. This has already led to consulting team members rising into officer and steering committee roles.

Chapter Development

We are excited about the potential to enhance our program and engage current and future students in a more meaningful and hands on way during their academic careers. Already we have seen that this project has created a pipeline for students who want to be involved and take their educational experience to new level. We have had impressive new members rise up through the project to join the officer team and we believe this program will attract student leaders with an entrepreneurial spirit that can serve the chapter in many ways.

The service aspect of this project is also a tremendous value add to our chapter. To have a focus on service that is ongoing rather than singular events provides a rewarding element to chapter involvement and is something we want to strengthen and grow. We see great opportunities to form working relationships with other student organizations on campus who could also contribute to consulting with the small business owners we serve.

Future Vision

We envision this program being an established part of our student chapter and our business program. We plan to continue to work the SBDTC and the Center for Entrepreneurship and maintain our consulting group as an ongoing and integral part of App State's Student Chapter of the IMA. We envision this program growing, attracting talented students to the IMA organization, and foresee having enough interest in the future that we can have more than one active consulting project each semester. This is an exciting development for our student chapter that creates dynamic learning opportunities for our members while offering valuable contributions to our local community.

