Manufacturing S.A. is an interactive practical case which develops students understanding of the procedures for the accounting of inventory in an industrial company. The content focuses on making accounting transactions in industrial sector companies with a special emphasis on inventory.

This interactive practical case is separated into two main areas:

- An animation showing inventory behavior
- A practical case exercise
Through the use of an animated example, the flow of materials in the manufacturing sector are explained. The animation details the equations that are necessary to calculate raw material consumption, the cost of finished goods and the cost of goods sold.
Practical Case Example
At each stage in the case example, the student must firstly select the accounts that are involved in order to be able to make the correct recordings. The student will receive explanations and feedback to their answers.

From the beginning of the practical exercise the student takes on the role of Manufacturing S.A.'s new accounting manager.
As a conclusion to the practical case example, the student has to develop the balance sheet for the current year. Once this has been completed and the student has received feedback, this information is used in a comparison with the balance sheet of the previous year.