

Chapter 8: Master Budgeting

The Foundational 15

1. The budgeted sales for July are computed as follows:

Unit sales (a)	50,000
Selling price per unit (b)	\$70
Total sales (a) × (b)	\$700,000

2. The expected cash collections for July are computed as follows:

	July
June sales:	
\$580,000 × 60%	\$348,000
July sales:	
\$700,000 × 40%	280,000
Total cash collections	\$628,000

3. The accounts receivable balance at the end of July is:

July sales (a)	\$700,000
Percent uncollected (b)	60%
Accounts receivable (a) × (b)	\$420,000

4. The required production for July is computed as follows:

	July
Budgeted sales in units	50,000
Add desired ending inventory*	2,400
Total needs	52,400
Less beginning inventory**	2,000
Required production	50,400

*August sales of 52,000 units × 20% = 2,400 units.

**July sales of 50,000 units × 20% = 2,000 units.

Solutions Manual For Master Budget

Ronald Hilton,David Platt



Solutions Manual For Master Budget:

Master Budgeting Luna Z. Rainstorm, 2023-07-04 Mastering budgeting is not just about managing money but about managing your life and achieving your dreams Master Budgeting Orchestrating Your Financial Success is the ultimate guide to mastering the art of budgeting This comprehensive book covers everything you need to know about budgeting from the basics to advanced applications for businesses and non profit organizations The book begins with an overview of budgets and budgeting including the purpose of budgeting and the budgeting process Readers will also learn about the different types of budgets and the concept of a master budget Master Budgeting then guides readers through the process of setting financial goals projecting income and budgeting for expenses The book covers fixed variable and discretionary expenses as well as the sales production overhead cash flow and capital budgets Readers will also learn about budget variance analysis the role of technology in budgeting and common budgeting mistakes to avoid The book includes case studies and real life examples to illustrate budgeting principles and provide inspiration for successful budgeting In addition to personal budgeting Master Budgeting also covers budgeting for businesses non profit organizations and international operations The book provides guidance on budget adjustments and flexibility zero based budgeting budgeting for uncertainty and the relationship between the master budget and financial statements The book also explores the ethics of budgeting auditing the master budget the psychology of budgeting and leveraging the master budget for investment and growth Readers will learn about the role of budgeting in strategic planning and how to align their budget with organizational goals Whether you are an individual looking to improve your personal finances or a business owner or manager looking to improve your budgeting skills Master Budgeting is the perfect guide With clear explanations real world examples and practical tools and techniques this book will help you take control of your finances and achieve your goals Master Budgeting also includes a glossary of budgeting terms resources for further learning FAQs and a detailed preparation process for the master budget Whether you are a beginner or an experienced budgeter Master Budgeting is the ultimate resource for mastering the art of budgeting and achieving financial success

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