

Budgeting (BU) Practice Problems Solutions

1.

	February	March	April
Budgeted sales in units	14,000	10,000	16,000
Add: desired ending inventory	15,000 (10,000 x 150%)	24,000 (16,000 x 150%)	30,000 (20,000 x 150%)
Total needs	29,000	34,000	46,000
Less: beginning inventory	21,000 (Jan. end inventory)	15,000 (Feb. end inventory)	24,000 (March end inventory)
Units to be produced	8,000	19,000	22,000

2.
(a)

	April	May	June
January sales	\$4,750 ($\$95,000 \times 5\%$)		
February sales	\$16,250 ($\$65,000 \times 25\%$)	\$3,250 ($\$65,000 \times 5\%$)	
March sales	\$21,000 ($\$70,000 \times 30\%$)	\$17,500 ($\$70,000 \times 25\%$)	\$3,500 ($\$70,000 \times 5\%$)
April sales	\$32,000 ($\$80,000 \times 40\%$)	\$24,000 ($\$80,000 \times 30\%$)	\$20,000 ($\$80,000 \times 25\%$)
May sales		\$34,000 ($\$85,000 \times 40\%$)	\$25,500 ($\$85,000 \times 30\%$)
June sales			\$20,000 ($\$50,000 \times 40\%$)
Total cash collections	\$74,000	\$78,750	\$69,000

(b) Accounts receivable at June 30, 2007:

From April sales:	$\$80,000 \times 5\%$	=	\$ 4,000
From May sales:	$\$85,000 \times 30\%$	=	\$25,500
From June sales:	$\$50,000 \times 60\%$	=	\$30,000
Total accounts receivable		=	\$59,500

Capital Budgeting Practice Problems And Solutions

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Capital Budgeting Practice Problems And Solutions:

Capital Budgeting Practice Problems And Solutions: Bestsellers in 2023 The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous engrossing novels enthralling the hearts of readers worldwide. Lets delve into the realm of bestselling books, exploring the engaging narratives that have captivated audiences this year. The Must-Read : Colleen Hoover "It Ends with Us" This touching tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover skillfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can succeed. Capital Budgeting Practice Problems And Solutions : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This captivating historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids captivating storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Discover the Magic : Delia Owens "Where the Crawdads Sing" This captivating coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens weaves a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These bestselling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of engaging stories waiting to be discovered. The novel begins with Richard Papan, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a brilliant and gripping novel that will keep you guessing until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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