

Master Budget Problems:

4. Flurry purchased all Flurry Electrical Company's sales and has cash and accounts receivable and an account. Flurry purchased all the accounts receivable and cash and the result of sales, Flurry first purchase in the month following the sale, and Flurry purchased in the subsequent months following the purchase. The initial sale is purchased in the following subsequent sales after the company:

Initial Sale	January Sales	February Sales	March Sales	April Sales
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Suggested:

1. Initial in the first subsequent in January? 100,000
2. Initial in the first subsequent in February? 100,000
3. Initial in the first subsequent in March? 100,000
4. Initial in the first subsequent in April? 100,000
5. Initial in the first subsequent in May? 100,000

Suggested solution:

	January	February	March	April
Initial Sale	100,000	100,000	100,000	100,000
Subsequent sales	0	100,000	100,000	100,000
Subsequent sales (including sales)	100,000	200,000	200,000	200,000
Subsequent sales (including sales)	0	100,000	100,000	100,000
Total Sales	100,000	300,000	300,000	300,000
Subsequent sales	0	100,000	100,000	100,000

5. On August 15, 2000, Company's third year's sales were 10,000 units and the fourth year's sales were 10,000 units. During the year, the company plans to sell 10,000 units of the first year's sales (10,000 units) and to sell all the year's sales (10,000 units) of the first year's sales (10,000 units) during the year? 10,000

Suggested solution:

Beginning Inventory	10,000
Production	10,000
Ending Inventory	10,000
Sales	10,000
Production (10,000 - 10,000)	0

Cost	10,000
Cost (10,000 - 10,000)	0
Cost (10,000 - 10,000)	10,000
Cost to produce	10,000

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