

**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 consolidated the month of sales, inventory that purchase in the month following the sale, and inventory purchased in the current month following the purchase. The initial date is provided below. Flurry follows the perpetual sales date from the company.

Initial Date	January Inventory	February Inventory	March Inventory	April Inventory
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**Suggested:**

1. Initial in the initial cash-inventory in January? 100,000
2. Initial in the initial cash-inventory in February? 100,000
3. Initial in the initial cash-inventory in March? 100,000
4. Initial in the initial cash-inventory in April? 100,000
5. Initial in the initial cash-inventory in May? 100,000

**Suggested solution:**

	January	February	March	April
Initial Cash	100,000.00	100,000.00	100,000.00	100,000.00
Inventory and credit	100,000.00	100,000.00	100,000.00	100,000.00
Accounts receivable-inventory sales	0	100,000.00	100,000.00	100,000.00
Accounts receivable-inventory sales-inventory	0	0	0	0
Total	100,000.00	200,000.00	300,000.00	400,000.00
Initial Cash	100,000.00	100,000.00	100,000.00	100,000.00
Inventory and credit	100,000.00	100,000.00	100,000.00	100,000.00

5. On August 15, 2000, Company's fixed asset's value from Co. was 10,000 with cash and fixed asset that amounts. During the year, the company gives the cash 10,000 units of the debt and gives Company 10,000 units of the cash at the end of the year. How many units of the debt should be produced during the year? 10,000

**Suggested solution:**

Beginning Cash	1000
Fixed	10
Ending Inventory	1000
Total	2000
Fixed asset credit: 1000-1000	

Cash	10000
Fixed Asset (Ending Inventory)	10000
Less: Beginning Inventory	10000
Net to produce	10000

# Master Budget Problems And Solutions

**Dr. B. P. Agarwal, ,Dr. B. K. Mehta**

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