

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 in the month	0	100,000	100,000	100,000
Subsequent sales in the month	0	0	100,000	100,000
Total Sales	100,000	200,000	200,000	200,000
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 during the year 2000 units and the second year's sales during the year 2000 units of the first year's sales during the year 2000.

Suggested solution:

Beginning Inventory	10,000
Production	10,000
Ending Inventory	10,000
Sales	10,000
Production units available (20,000 units)	

Sales	10,000
Ending Inventory	10,000
Production units available (20,000 units)	
Units to produce	10,000

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City of London College of Economics



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