

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, 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 date from 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 the initial sale)	100,000	200,000	200,000	200,000
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 \$1,000,000 and all the third year's sales were made during the year. The company plans to sell 1,000,000 units of the third year's sales during 2000 and to make all the year's sales during the year. The company's sales are produced during the year? 1,000,000

Suggested solution:

Beginning Inventory	1000
Production	1000
Ending Inventory	1000
Sales	1000
Production (1000-1000)	0

Sales	1000
Ending Inventory	1000
Production	1000
Beginning Inventory	1000
Sales (1000-1000)	0

Master Budget Problems And Solutions

AW Rasmussen

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