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Master Budget Accounting Horngren Solutions

The master budget is the initial budget prepared before the start of a period and explains its benefits... benefits include planning, coordination, and control. Well-managed companies usually follow an annual budget cycle including the following steps: • Plan the performance of the company as a whole and of the subunits within the company.

Chapter 6: THE MASTER BUDGET

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Learning Objective 1: Distinguish a static budget. . . the master budget based on output planned at start of period from a flexible budget. . . the budget that is adjusted (flexed) to ... between a flexible-budget amount and a static-budget amount [[EXERCISE] [SOLUTION] 5,100 - 5,000 = 100 units x \$7 = \$700 Unit CM = (60,000 ...

Chapter 7: FLEXIBLE BUDGETS & VARIANCE ANALYSIS

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MASTER BUDGET AND RESPONSIBILITY ACCOUNTING 6-1 The budgeting cycle includes the following elements: a. Planning the performance of the company as a whole as well as planning the performance of its subunits. Management agrees on what is expected. b. Providing a frame of reference, a set of specific expectations against which actual results

CHAPTER 6 MASTER BUDGET AND RESPONSIBILITY ACCOUNTING 6-1

Solutions Master Budget Accounting Learning Objective 1: Describe the master budget. . . The master budget is the initial budget prepared before the start of a period and explains its benefits. . . benefits include planning, coordination, and control. Well-managed companies usually follow an annual budget cycle including the following steps:

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Chapter 22 Master Budgets Review Questions 1. The four budgeting objectives are: Develop strategies—overall, long-term business goals Plan—budget for specific actions to achieve goals Act—carry out the plans Control—feedback to identify corrective action 2. The budget coordinates a company's activities. Creating a budget facilitates coordination and communication by requiring ...

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Master Budget and Responsibility Accounting 6-16 1. Total revenues \$5,623,500 2. Total revenues \$5,623,500 2. Total revenues \$5,631,100 6 -18 2,530,000 6 -19 Prod budget-FG 47,000 units Pur budget-DM 131,000 gallons 6 -20 1. \$3,000,000 2.

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Master budget can be made for a month, a quarter or for the whole year. It all depends over the management's working style and decision making process. Usually, following lower level budgets make up the master budget: Sales budget - this is the starting point in the preparation of master budget. Direct material budget; Direct labor budget

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