

SNS College of Technology

Coimbatore - 35

23BAT605 – FINANCIAL STATEMENT ANALYSIS **Unit V** – BUDGETING

Topic: Guess?????



Presented by

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Design Thinker









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Topic....

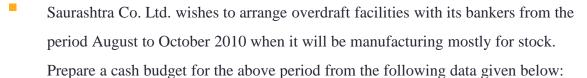








PROBLEM:1



Sales	Purchases	Wages	Mfg. Exp.	Office Exp.	Selling
(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	Exp. (Rs.)
1,80,000	1,24,800	12,000	3,000	2,000	2,000
1,92,000	1,44,000	14,000	4,000	1,000	4,000
1,08,000	2,43,000	11,000	3,000	1,500	2,000
1,74,000	2,46,000	12,000	4,500	2,000	5,000
1,26,000	2,68,000	15,000	5,000	2,500	4,000
1,40,000	2,80,000	17,000	5,500	3,000	4,500
1,60,000	3,00,000	18,000	6,000	3,000	5,000
	(Rs.) 1,80,000 1,92,000 1,08,000 1,74,000 1,26,000 1,40,000	(Rs.) (Rs.) 1,80,000 1,24,800 1,92,000 1,44,000 1,08,000 2,43,000 1,74,000 2,46,000 1,26,000 2,68,000 1,40,000 2,80,000	(Rs.) (Rs.) (Rs.) 1,80,000 1,24,800 12,000 1,92,000 1,44,000 14,000 1,08,000 2,43,000 11,000 1,74,000 2,46,000 12,000 1,26,000 2,68,000 15,000 1,40,000 2,80,000 17,000	(Rs.) (Rs.) (Rs.) (Rs.) 1,80,000 1,24,800 12,000 3,000 1,92,000 1,44,000 14,000 4,000 1,08,000 2,43,000 11,000 3,000 1,74,000 2,46,000 12,000 4,500 1,26,000 2,68,000 15,000 5,000 1,40,000 2,80,000 17,000 5,500	(Rs.) (Rs.) (Rs.) (Rs.) (Rs.) 1,80,000 1,24,800 12,000 3,000 2,000 1,92,000 1,44,000 14,000 4,000 1,000 1,08,000 2,43,000 11,000 3,000 1,500 1,74,000 2,46,000 12,000 4,500 2,000 1,26,000 2,68,000 15,000 5,000 2,500 1,40,000 2,80,000 17,000 5,500 3,000



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Additional Information:

- Cash on hand 1-08-2010 Rs.25,000.
- 50% of credit sales are realized in the month following the sale and the remaining 50% in the second month following. Creditors are paid in the month following the month of purchase.
- Lag in payment of manufacturing expenses half month.
- Lag in payment of other expenses one month



SOLUTION

Particulars	August (Rs.)	September (Rs.)	October (Rs.)
Receipts:			
Opening balance	25,000	44,500	(66,750)
Sales	1,86,000	1,50,000	1,41,000
Total Receipts(A)	2,11,000	1,94,500	74,250
Payments:			
Purchases	1,44,000	2,43,000	2,46,000
Wages	14,000	11,000	12,000
Mfg. Exp.	3,500	3,750	4,750
Office Exp.	1,000	1,500	2,000
Selling Exp.	4,000	2,000	5,000
Total payments(B)	1,66,500	2,61,250	2,69,750
Closing Balance(A-B)	44,500	(66,750)	(1,95,500)



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Time for the assessment...







Spell out the Procedure for preparing cash budget









Summary

CASH BUDGET PROBLEM











https://bansi203.files.wordpress.com/2016/07/practicalsbudgetory-control.pdf













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