



MANAGEMENT ACCOUNTING
PMA 3083

1) SALES BUDGET

Product	2018				2019			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Product A	100	120	150	180	120	140	160	190
Product B	80	90	110	130	90	100	120	140
Product C	60	70	80	90	70	80	90	100
Total	240	280	340	400	280	320	370	430

2) BUDGETS OF EXPECTED CASH COLLECTION

Month	Product A	Product B	Product C	Total
Jan	100	80	60	240
Feb	120	90	70	280
Mar	150	110	80	340
Apr	180	130	90	400
Total	550	410	300	1260

3) BUDGETS OF EXPECTED CASH DISBURSALS

Month	Product A	Product B	Product C	Total
Jan	80	60	40	180
Feb	90	70	50	210
Mar	110	80	60	250
Apr	130	90	70	290
Total	410	300	220	930

4) BUDGETING OF EXPECTED CASH SURPLUS FOR THE 1ST QUARTER OF 2019

Month	Expected Cash Collection	Expected Cash Disbursements	Cash Surplus
Jan	240	180	60
Feb	280	210	70
Mar	340	250	90
Total	860	640	220



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BUDGETING FOR PLANNING AND CONTROL



5. SCHEDULE OF EXPECTED CASH PAYMENTS FOR THE 1ST QUARTER OF 2017

	Jan	Feb	Mar	Total
Accounts Payable	10,000	15,000	20,000	45,000
Accounts Receivable	15,000	20,000	25,000	60,000
Inventory	5,000	10,000	15,000	30,000
Prepaid Expenses	2,000	2,000	2,000	6,000
Other Assets	1,000	1,000	1,000	3,000
Accounts Payable	10,000	15,000	20,000	45,000
Accounts Receivable	15,000	20,000	25,000	60,000
Inventory	5,000	10,000	15,000	30,000
Prepaid Expenses	2,000	2,000	2,000	6,000
Other Assets	1,000	1,000	1,000	3,000
Accounts Payable	10,000	15,000	20,000	45,000
Accounts Receivable	15,000	20,000	25,000	60,000
Inventory	5,000	10,000	15,000	30,000
Prepaid Expenses	2,000	2,000	2,000	6,000
Other Assets	1,000	1,000	1,000	3,000

CALCULATION

5. SCHEDULE OF EXPECTED CASH SUPPORT FOR THE 1ST QUARTER OF 2017

	Jan	Feb	Mar	Total
Cost of Sales	10,000	15,000	20,000	45,000
Accounts Payable	10,000	15,000	20,000	45,000
Accounts Receivable	15,000	20,000	25,000	60,000
Inventory	5,000	10,000	15,000	30,000
Prepaid Expenses	2,000	2,000	2,000	6,000
Other Assets	1,000	1,000	1,000	3,000
Accounts Payable	10,000	15,000	20,000	45,000
Accounts Receivable	15,000	20,000	25,000	60,000
Inventory	5,000	10,000	15,000	30,000
Prepaid Expenses	2,000	2,000	2,000	6,000
Other Assets	1,000	1,000	1,000	3,000
Accounts Payable	10,000	15,000	20,000	45,000
Accounts Receivable	15,000	20,000	25,000	60,000
Inventory	5,000	10,000	15,000	30,000
Prepaid Expenses	2,000	2,000	2,000	6,000
Other Assets	1,000	1,000	1,000	3,000

QUESTION & ANSWER
SESSION

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BUDGETING FOR PLANNING AND CONTROL





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