

Part IV – The Master Budget Solution

Exercises:

1. Preparing a Sales Budget

Patrick Inc. sells industrial solvents in five-gallon drums. Patrick expects the following units to be sold in the first three months of the coming year.

January	41,000
February	38,000
March	50,000

The average price for a drum is P35.

Required: Prepare a sales budget for the first three months of the coming year, showing units and sales revenue by month and in total for the quarter.

	<u>1</u>	<u>2</u>	<u>3</u>	<u>Total</u>
Units	41,000	38,000	50,000	129,000
Unit selling price	<u>₱ P35</u>	<u>₱ P35</u>	<u>₱ P35</u>	<u>₱ P35</u>
Budgeted sales	<u>₱1,435,000</u>	<u>₱1,330,000</u>	<u>₱1,750,000</u>	<u>₱4,515,000</u>

2. Preparing a Production Budget

Patrick Inc. makes industrial solvents. In the first four months of the coming year, Patrick expects the following unit sales:

January	41,000
February	38,000
March	50,000
April	51,000

Patrick's policy is to have a 25% of next month's sales in ending inventory. On January 1, it is expected that there will be 6,700 drums of solvent on hand.

Required: Prepare a production budget for the first quarter of the year. Show the number of drums that should be produced each month as well as for the quarter in total.

Patrick Inc. Production Budget

	<u>Quarter</u>			<u>Quarter</u>
	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	
Sales in units	41,000	38,000	50,000	129,000
Desired ending inventory	<u>9,500</u>	<u>12,500</u>	<u>12,750</u>	<u>34,750</u>
Total needs	50,500	50,500	62,750	163,750
Less: Beginning inventory	<u>(6,700)</u>	<u>(9,500)</u>	<u>(12,500)</u>	<u>(28,400)</u>
Units to be produced	<u>43,800</u>	<u>41,000</u>	<u>50,250</u>	<u>135,150</u>

3. Preparing a Direct Materials Purchases Budget

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RS Peters



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i made this video to explain the strange

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throttle control motor is provided to the engine control module ecm via throttle control motor relay

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dec 19 2014 the v380 is part of the j808 regulating flap control unit and shares the same 5 pin connector it is used to
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remove fresh air recirculated air air flow flap control motor v425 1 from air intake duct disconnect electrical connector 3
installing installation is carried out in the reverse order when installing note the following note check operation of flaps and
hinge mechanism before fitting

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nov 21 2018 scanning codes gave p10a4 intake air flap control actuator mechanical malfunction more often than not this
would only happen when cold and the code could often be cleared after it had been run for a while i had a full diagnostic run
which included running through test cycles of all valves and actuators and this showed nothing up

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apr 30 2017 obd ii fault code p2009 is a generic code that is most commonly defined as intake manifold air control actuator
solenoid bank 1 circuit low but sometimes also as intake manifold runner control imrc solenoid control circuit low bank 1 or
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oct 5 2019 the fault that s caused limp mode is p10a0 actuation regulating flap for intake air electrical which is the regulating flap for the air bypass of the supercharger people commonly misdiagnose the 004256 control circuit for intake air regulating flap error for n75 valves or throttle bodies as its an error specific to the 1 4 tsi

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oct 16 2016 i pulled the intake manifold flap actuator and bench tested it by applying voltage across the motor pins and the actuator arm moved appropriately i was convinced that the motor and linkage was operating properly also the linkage and the arm on the manifold operated smoothly without any effort

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jan 21 2012 step 1 locate the imrc motor it s on the driver s side of the engine under the hpfp on the side of the intake manifold see the pic below its circled in red step 2 remove the wiring harness that s in the way just unplug all connectors that you see attached to that big harness throttle body hpfp the motor itself etc

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pull off front air distribution flap control motor v426 1 and remove it disconnect electrical connector 3 installing installation is carried out in the reverse order when installing note the following note check operation of flaps and hinge mechanism before fitting make sure levers and shafts are properly fitted in the mounts

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