SOLUTIONS TO BRIEF EXERCISES

BRIEF EXERCISE 10-1

MARIS COMPANY Sales Budget Report For the Quarter Ended March 31, 2014

Product Line	Budget	Actual	Difference
Garden-Tools	\$310,000	\$305,000	\$5,000 U

BRIEF EXERCISE 10-2

MARIS COMPANY Sales Budget Report For the Quarter Ended June 30, 2014

	Second Quarter		Year to Date			
Product Line	Budget	Actual	Difference	Budget	Actual	Difference
Garden-Tools	\$380,000	\$384,000	\$4,000 F	\$690,000	\$689,000	\$1,000 U

BRIEF EXERCISE 10-3

(a)	PAIGE COMPANY
	Static Direct Labor Budget Report
	For the Month Ended January 31, 2014
200	

	Budget		Actual	Difference
Direct Labor	\$200,000	(10,000 X \$20)	\$204,000	\$4,000 U

(b)	PAIGE COMPANY		
14000000	Flexible Direct Labor Budget Report		
	For the Month Ended January 31, 2014		

	Budget		Actual	Difference
Direct Labor	\$208,000	(10,400 X \$20)	\$204,000	\$4,000 F

Weygandt Managerial Solutions To Brief Exercises 6e

Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel

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