

Chapter 7: Applying Excel: Exercise (Part 2 of 2)

Requirement 2:

The company has just hired a new marketing manager who insists that unit sales can be dramatically increased by dropping the selling price from \$8 to \$7. The marketing manager would like to use the following projections in the budget:

Data	Year 2 Quarter				Year 3 Quarter	
	1	2	3	4	1	2
Budgeted unit sales	50,000	65,000	120,000	75,000	80,000	90,000
Selling price per unit	\$7 per unit					

	A	B	C	D	E	F	F
1	Chapter 7: Applying Excel						
2							
3	Data		Year 2 Quarter			Year 3 Quarter	
4		1	2	3	4	1	2
5	Budgeted unit sales	50,000	65,000	120,000	75,000	80,000	90,000
6							
7	• Selling price per unit	\$8 per unit					
8	• Accounts receivable, beginning balance	\$65,000					
9	• Sales collected in the quarter sales are made	75%					
10	• Sales collected in the quarter after sales are made	25%					
11	• Desired ending finished goods inventory is	30% of the budgeted unit sales of the next quarter					
12	• Finished goods inventory, beginning	12,000 units					
13	• Raw materials required to produce one unit	5 pounds					
14	• Desired ending inventory of raw materials is	10% of the next quarter's production needs					
15	• Raw materials inventory, beginning	23,000 pounds					
16	• Raw material costs	\$0.60 per pound					
17	• Raw materials purchases are paid	60% in the quarter the purchases are made					
18	and	40% in the quarter following purchase					
19	• Accounts payable for raw materials, beginning balance	\$81,500					
20							

Chapter Excel Answers

Patrick Vollmar



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