

**CHAPTER 9****Financial Planning and Analysis:  
The Master Budget**

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**SOLUTIONS TO EXERCISES****EXERCISE 9-25 (20 MINUTES)**

1. The total required production is 655,720 units, computed as follows:

	<b>Budgeted Sales (in units)</b>	<b>Planned Ending Inventory (in units)</b>
<b>June</b>		<b>160,000 (200,000 × 80%)</b>
<b>July</b>	<b>200,000 (given)</b>	
<b>August</b>	<b>210,000 (200,000 × 1.05)</b>	
<b>September</b>	<b>220,500 (210,000 × 1.05)</b>	<b>185,220 (231,525 × 80%)</b>
<b>October</b>	<b>231,525 (220,500 × 1.05)</b>	

**Sales in units:**

<b>July.....</b>	<b>200,000</b>
<b>August.....</b>	<b>210,000</b>
<b>September.....</b>	<b><u>220,500</u></b>

# Financial Reporting And Analysis Chapter 9 Solutions

**S Marginson**



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