

Chapter 6 The Master Budget

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Chapter 6 The Master Budget

Chapter 6: Master Budget. STUDY. Flashcards. Learn. Write. Spell. Test. PLAY. Match. Gravity. Created by. marilis_alcantara. Terms in this set (27) Budget (a) quantitative expression of a managements proposed plan for a specified period and (b) an aid to coordinate what needs to be done to implement the plan.

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The master budget is the initial budggpp pet prepared before the start of a period and explain its benefits. . . benefits include planning, coordination, and control. Well-managed companies usually follow an annual budget cycle including the following steps: •Plan the performance of the company as a whole and of the subunits within the company.

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Chapter 6: THE MASTER BUDGET

Define master budget. The master budget expresses management's operating and financial plans for a specified period (usually a fiscal year) and includes a set of budgeted financial statements. It is the initial plan of what the company intends to accomplish in the period. 6-3

CHAPTER 6 MASTER BUDGET AND RESPONSIBILITY ACCOUNTING ...

6-1 CHAPTER 6 MASTER BUDGET AND RESPONSIBILITY ACCOUNTING

(PDF) 6-1 CHAPTER 6 MASTER BUDGET AND RESPONSIBILITY ...

6-2 The master budget expresses management's operating and financial plans for a specified period (usually a fiscal year) and includes a set of budgeted financial statements. It is the initial plan of what the company intends to accomplish in the period. 6-3 Strategy, plans, and budgets are interrelated and affect one another. Strategy specifies

CHAPTER 6 MASTER BUDGET AND RESPONSIBILITY ACCOUNTING 6-1

C) Operating budgets are prepared independently of the master budget. D) Financial budgets are working documents at the core of the budgeting process. Objective 6.1. A) Master budgets express management's operating and financial plans. 10) A master budget forces managers to examine the business as they plan so they can _____.

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Master Budget Definition. The master budget is the aggregation of all lower-level budgets produced by a company's various functional areas, and also includes budgeted financial statements, a cash forecast, and a financing plan. The master budget is typically presented in either a monthly or quarterly format, and usually covers a company's entire fiscal year.

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A master budget consists of a projected income statement (planned operating budget) and a projected balance sheet (financial budget) showing the organization's objectives and proposed ways of attaining them. In diagram below, we depict a flowchart of the financial planning process that you can use as an overview of the elements in a master budget.

7.2 Master Budgets | Managerial Accounting

A. The cash budget is a component of a master budget. B. The direct labour budget is dependent on the production budget. C. A continuous budget is possible only for sales projections. D. The budgeting process normally begins with the sales budget Question 4:

Multiple Choice Questions - Chapter 6 - The Budgeting Process

The master budget is a comprehensive financial planning document. It usually includes all of the lower-level budgets within the operating budget and the financial budget. The operating budget shows the income-generating activities of the firm, including revenues and expenses. The result is a budgeted income statement .