

Connect - Managerial Accounting Chapter 7

1.

Kegglar's Supply is a merchandiser of three different products. The company's February 28 inventories are footwear, 20,000 units; sports equipment, 80,000 units; and apparel, 50,000 units. Management believes that excessive inventories have accumulated for all three products. As a result, a new policy dictates that ending inventory in any month should equal 30% of the expected unit sales for the following month. Expected sales in units for March, April, May, and June follow.

Budgeted Sales in Units				
	March	April	May	June
Footwear	15,000	25,000	32,000	35,000
Sports equipment	70,000	90,000	95,000	90,000
Apparel	40,000	38,000	37,000	25,000

Required:

1. Prepare a merchandise purchases budget (in units) for each product for each of the months of March, April, and May.

KEGGLER'S SUPPLY			
Merchandise Purchases Budget			
For March, April, and May			
	March	April	May
FOOTWEAR			
Budgeted sales for next month	25,000	32,000	\$35,000
Ratio of ending inventory to future sales	30%	30%	30%
Budgeted ending inventory	7,500	9,600	\$10,500
Budgeted units sales for month	15,000	25,000	\$32,000
Required units of available merchandise	22,500	34,600	\$42,500
Actual (or estimated) beginning inventory	(20,000)	(7,500)	\$(9,600)
Budgeted purchases	2,500	27,100	\$32,900
SPORTS EQUIPMENT			
Budgeted sales for next month	90,000	95,000	90,000
Ratio of ending inventory to future sales	30%	30%	30%
Budgeted ending inventory	27,000	28,500	27,000
Budgeted units sales for month	70,000	90,000	95,000
Required units of available merchandise	97,000	118,500	122,000
Actual (or estimated) beginning inventory	(80,000)	(27,000)	(28,500)

Managerial Accounting Chapter 7

Roland A. Minch



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