
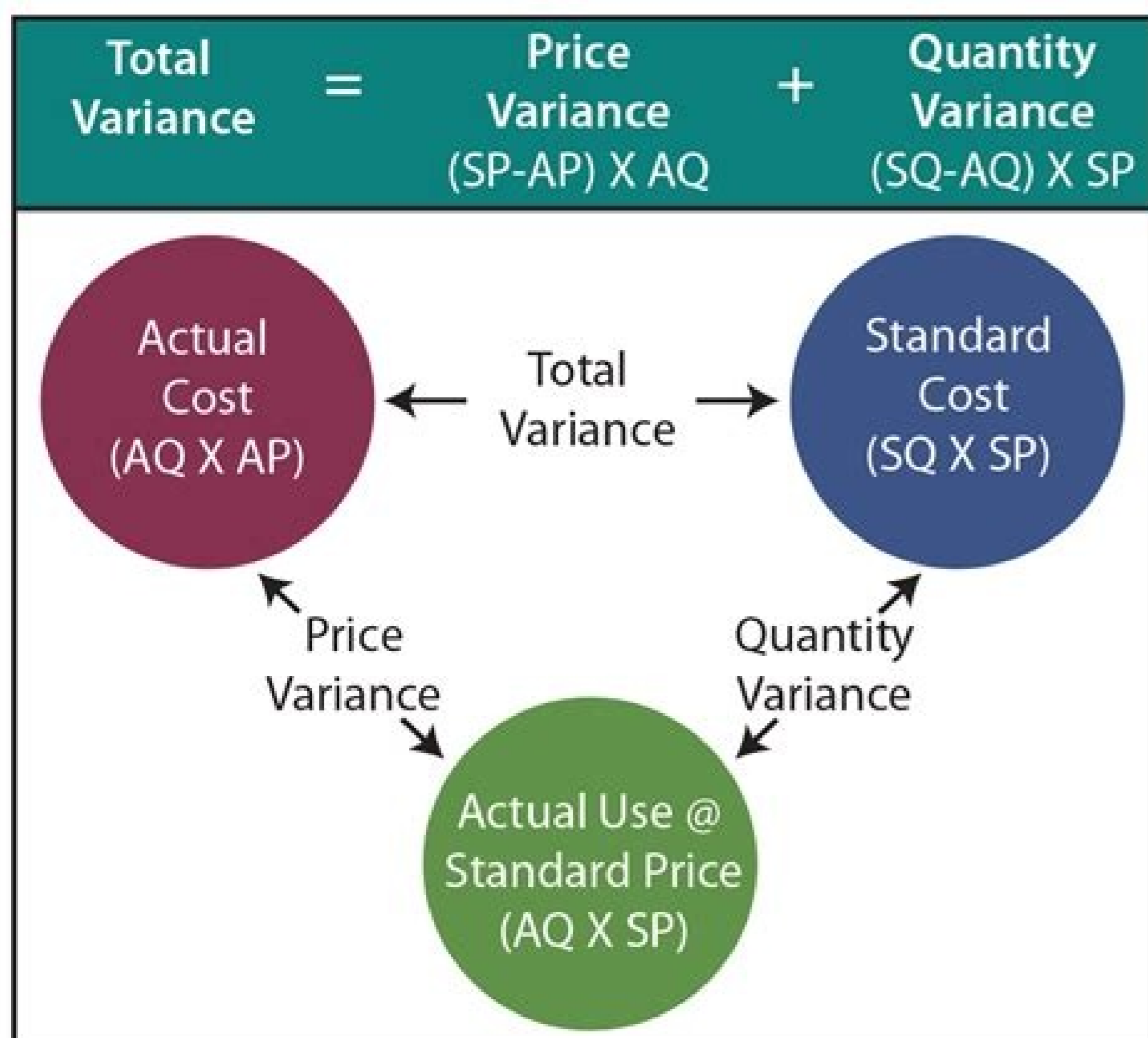


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S23-3: FLEXIBLE BUDGET PREPARATION

Moje, Inc., manufactures travel locks. The budgeted selling price is \$19 per lock, the variable cost is \$8 per lock, and budgeted fixed costs are \$15,000.

1. Prepare a flexible budget for output levels of 4,000 locks and 7,000 locks for the month ended April 30, 2012.

Moje, Inc. Flexible Budget Month Ended April 30, 2012			
	Flexible Budget per Output Unit	Output Units (Locks)	
		4,000	7,000
Sales revenue	\$19	\$76,000	\$133,000
Variable expenses	\$ 8	32,000	56,000
Contribution margin		44,000	77,000
Fixed expenses		15,000	15,000
Operating income (loss)		\$ 29,000	\$62,000

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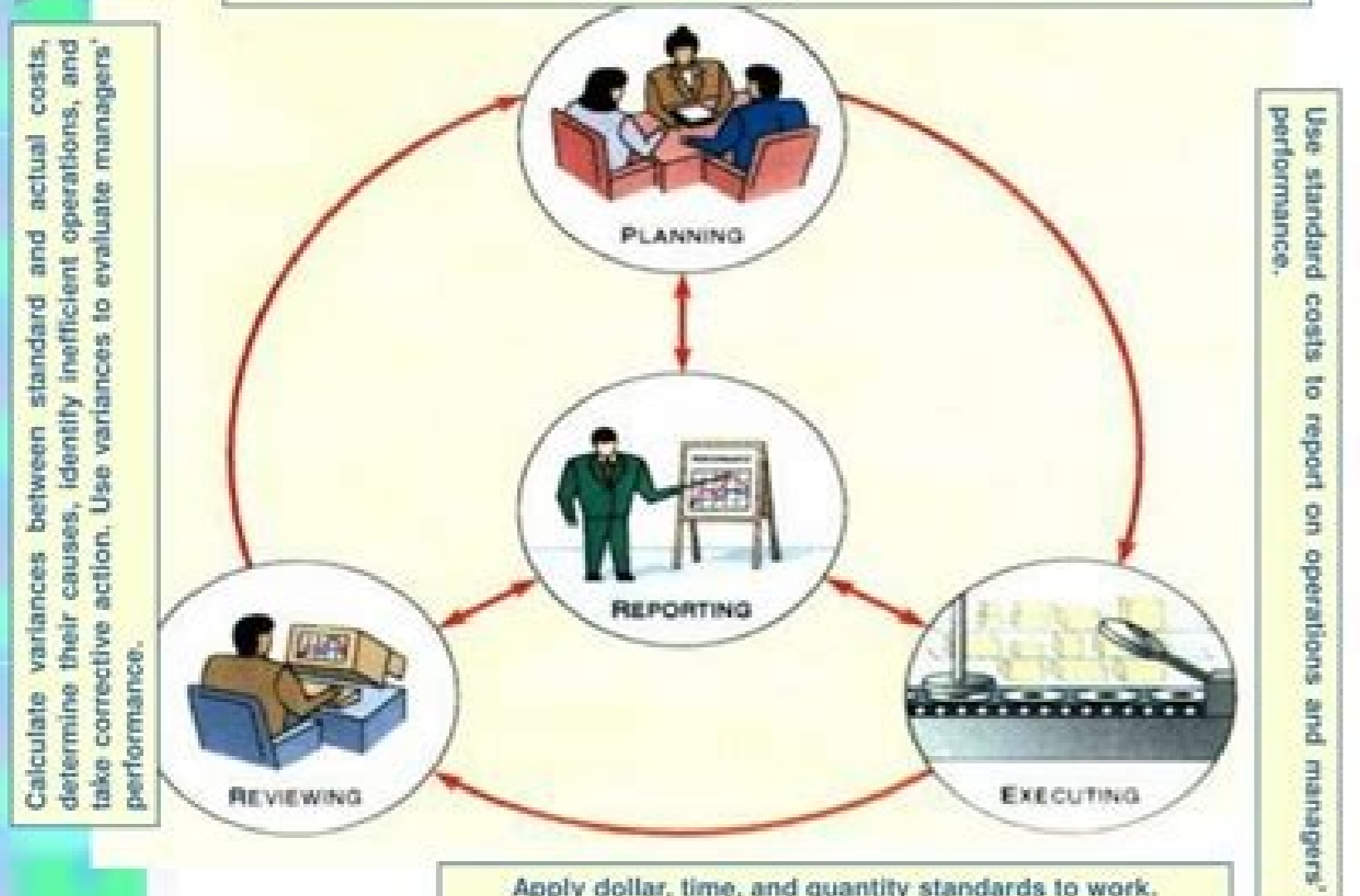
Difference between absorption costing and variable costing methods pertains mainly to allocation of manufacturing costs and its effect on reporting of net income.

Variable Versus Absorption Costing

Absorption Costing		Variable Costing	
Direct Material Cost	Product Cost	Direct Material Cost	Product Cost
Direct Labour Cost		Direct Labour Cost	
Variable Manufacturing Overheads		Variable Manufacturing Overheads	
Fixed Manufacturing Overheads	Period Cost	Fixed Manufacturing Overheads	Period Cost
Variable Selling and Administrative Expenses		Variable Selling and Administrative Expenses	
Fixed Selling And Administrative Expenses		Fixed Selling And Administrative Expenses	

Standard Costing, Variance Analysis and Management Cycle

Use standard costs to prepare budgets and establish goals for product costing.



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