

SOLUTIONS TO BRIEF EXERCISES

BRIEF EXERCISE 10-1

MARIS COMPANY
Sales Budget Report
For the Quarter Ended March 31, 2014

<u>Product Line</u>	<u>Budget</u>	<u>Actual</u>	<u>Difference</u>
Garden-Tools	\$310,000	\$305,000	\$5,000 U

BRIEF EXERCISE 10-2

MARIS COMPANY
Sales Budget Report
For the Quarter Ended June 30, 2014

<u>Product Line</u>	<u>Second Quarter</u>			<u>Year to Date</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Difference</u>	<u>Budget</u>	<u>Actual</u>	<u>Difference</u>
Garden-Tools	\$380,000	\$384,000	\$4,000 F	\$690,000	\$689,000	\$1,000 U

BRIEF EXERCISE 10-3

(a) **PAIGE COMPANY**
Static Direct Labor Budget Report
For the Month Ended January 31, 2014

	<u>Budget</u>		<u>Actual</u>	<u>Difference</u>
Direct Labor	\$200,000	(10,000 X \$20)	\$204,000	\$4,000 U

(b) **PAIGE COMPANY**
Flexible Direct Labor Budget Report
For the Month Ended January 31, 2014

	<u>Budget</u>		<u>Actual</u>	<u>Difference</u>
Direct Labor	\$208,000	(10,400 X \$20)	\$204,000	\$4,000 F

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