Budgeting (BDGT) study support webinar
Helping you achieve success

Wednesday 19 February

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Student example 1

Expected sales in units	
Adjust: opening inventory of finished goods	
Adjust: closing inventory in units	
Good production required	

Calculating total production to account for wastage

$$\frac{}{} \times 100$$

Student example 2

	Company 1	Company 2	Company 3
Good production in units	40,000		20,910
Rejection %			
Total production in units		18,000	24,600

Calculating total quantity of material to account for wastage

$$\frac{}{} \times 100$$

Calculating total labour hours to account for efficiency levels

$$\frac{\qquad\qquad\qquad}{\qquad\qquad\qquad} \times 100$$

Student example 3

Production budget in units	
Budgeted direct labour time in hours	
Efficiency %	
Total hours required for production	

Student example 4

	Annual budget	Budget for July
Production in units	160,000	12,800
Variable material costs		

Student example 5

	Annual budget	Budget for July
Production in units	160,000	12,800
Stepped cost		

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