إعداد الموازنة : أساسيات التخطيط المالى

Budgeting :Fundamentals of Financial Planning

أجندة الدورة التدريبية
Course Agenda

- Management Accounting Activities
- Sales Budget
- Expected Cash Collections Budget
- Production Budget
- Direct Materials Budget and Cash Payments Budget for Direct Materials
- Direct Labor Budget
- Manufacturing Overhead Budget
- Selling and Administrative Expenses Budget
- Cash Budget

- أنشطة المحاسبة الإدارية
- موازنة المبيعات
- موازنة التحصيلات النقدية المتوقعة
- موازنة الإنتاج
- موازنة المادة الخام و موازنة المدفوعات النقدية الخاصة بالمواد الخام
- موازنة العمالة المباشرة
- موازنة التكلفة الإنتاجية الغير مباشرة
- موازنة المصروفات البيعية و الإدارية
- الموازنة النقدية

المحاضرة الأولى
Lecture 1

أنشطة المحاسبة الإدارية
Managerial Accounting Activities

التخطيط
Planning

ماهي الكميات المتوقع بيعها خلال فترة التخطيط ؟

How many units should we plan to produce next period?

كم يجب أن نخصص في الميزانية لمصروف المرافق للفترة القادمة؟

How much should we budget for next period’s utility expense?

الميزانية الرئيسية والتخطيط
The Master Budget and Planning

إطار العمل الأساسي للموزانات
The Basic Framework of Budgeting

الميزانية

هي خطة كمية مفصلة للحصول على الموارد المالية وغيرها واستخدامها خلال فترة زمنية محددة قادمة

The budget

It is a detailed quantitative plan for acquiring and using financial and other resources over a specified forthcoming time period.

المراقبة والتخطيط
Planning & Control

التخطيط:

يتضمن وضع الأهداف وإعداد الميزانيات المختلفة لتحقيق هذه الأهداف.

Planning:

involves developing objectives and preparing various budgets to achieve these objectives.

المراقبة:

يتضمن الخطوات التي تتخذها الإدارة والتي تهدف إلى ضمان تحقيق الأهداف.

Control:

involves the steps taken by management that attempt to ensure the objectives are attained.

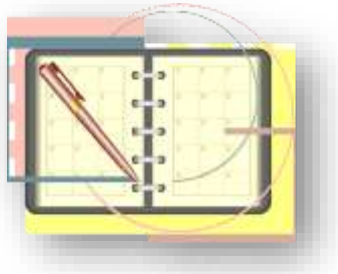
المراقبة والتخطيط
Planning & Control

لكي تكون فعّالة، يجب أن يوفر نظام الميزانية الجيد كلاً من التخطيط والرقابة.
التخطيط الجيد بدون رقابة فعّالة هو إهدار للوقت.

To be effective, a good budgeting system must provide both planning and control ... Good planning without effective control is time wasted.

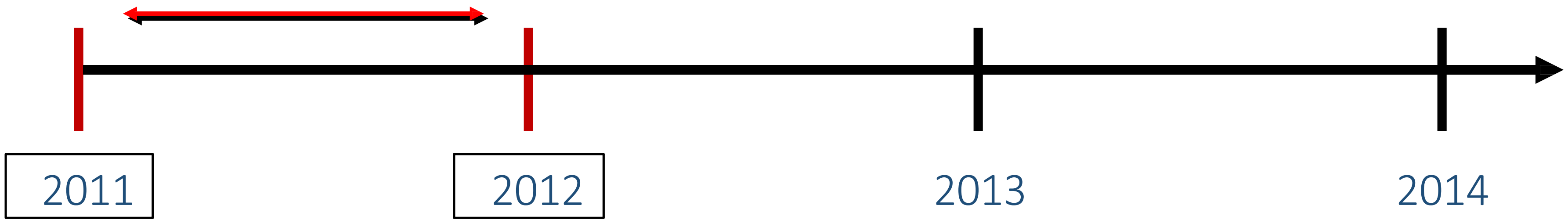
الإطار الزمني للموازنات المالية

The Budget Period



Operating Budget

الموازنة التشغيلية



الإطار الزمني للموزانات المالية

The Budget Period

تغطي الموازنة التشغيلية فترة زمنية عام
يقوم العديد من الشركات بتقسيم ميزانيتها السنوية إلى أشهر أو إلى أربعة أرباع.
عادةً ما تغطي الميزانيات التشغيلية فترة سنة واحدة.

Operating budgets ordinarily cover a one-year period corresponding to a company's fiscal year. Many companies divide their annual budget into months or into four quarters.

الإطار الزمني للموازنات المالية

The Budget Period

إعداد الموازنات المالية في الشركات الصناعية يعتبر أصعب بكثير من غيرها من الشركات التجارية و الخدمية

Preparing financial budgets in industrial companies is considered much more difficult than in commercial and service companies.

الموازنة الرئيسية

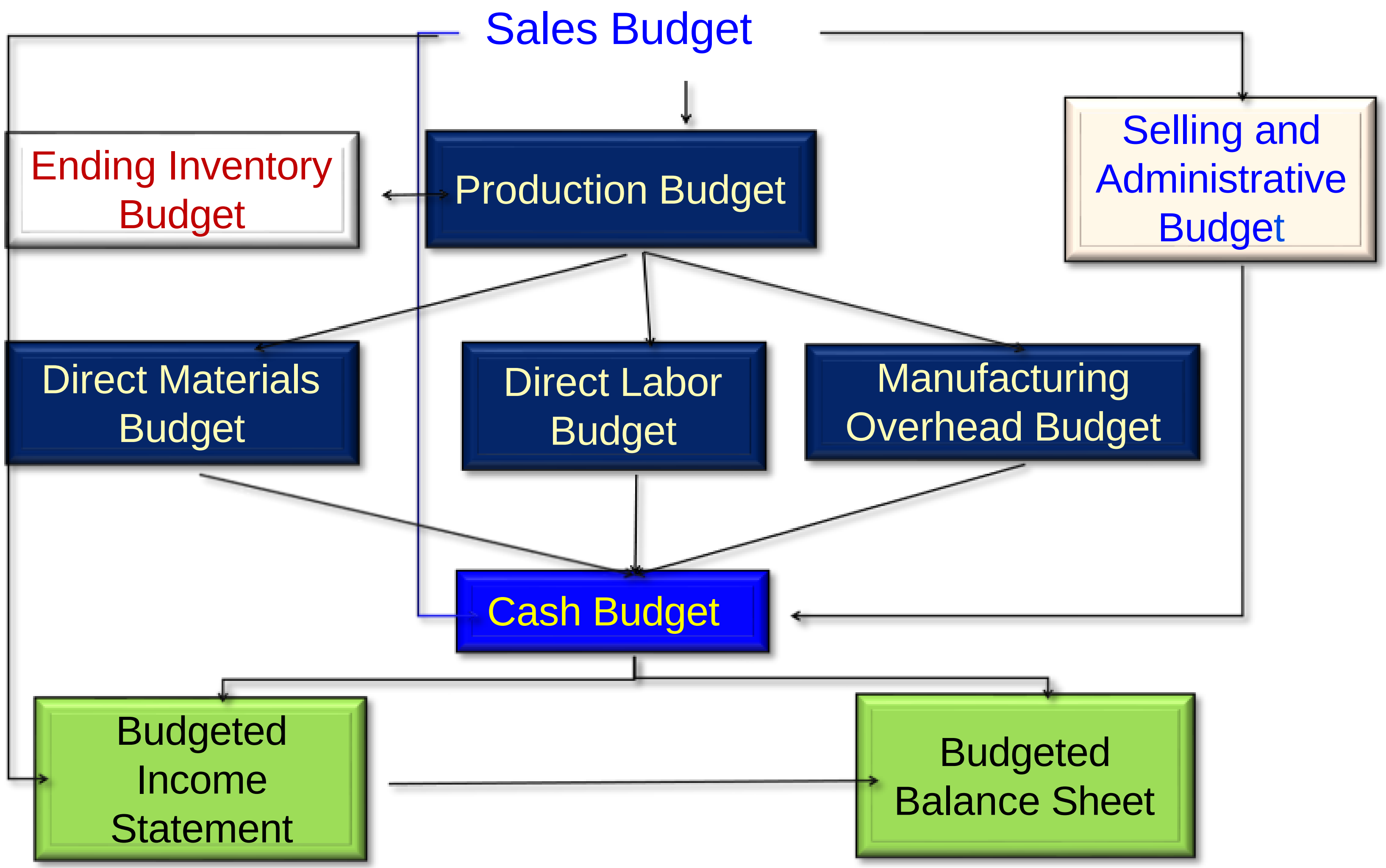
The Master Budget

تتكون الموازنة الرئيسية من مجموعة من الموازنات المستقلة
لكنها متعلقة ببعضها البعض

consists of a number of separate but
interdependent budgets

الموازنة الرئيسية

The Master Budget



المحاضرة الثانية
Lecture 2

موازنة المبيعات

The Sales Budget

تعتمد موازنة المبيعات على عدد الوحدات المتوقع بيعها خلال فترة زمنية تقدر بعام واحد و يتم المبيعات بالوحدات الى قيمة مالية للمبيعات

It shows the expected sales for the budget period expressed in dollars and units.

تعتمد دائما موازانة المبيعات على توقعات البيع خلال فترة الموازنة

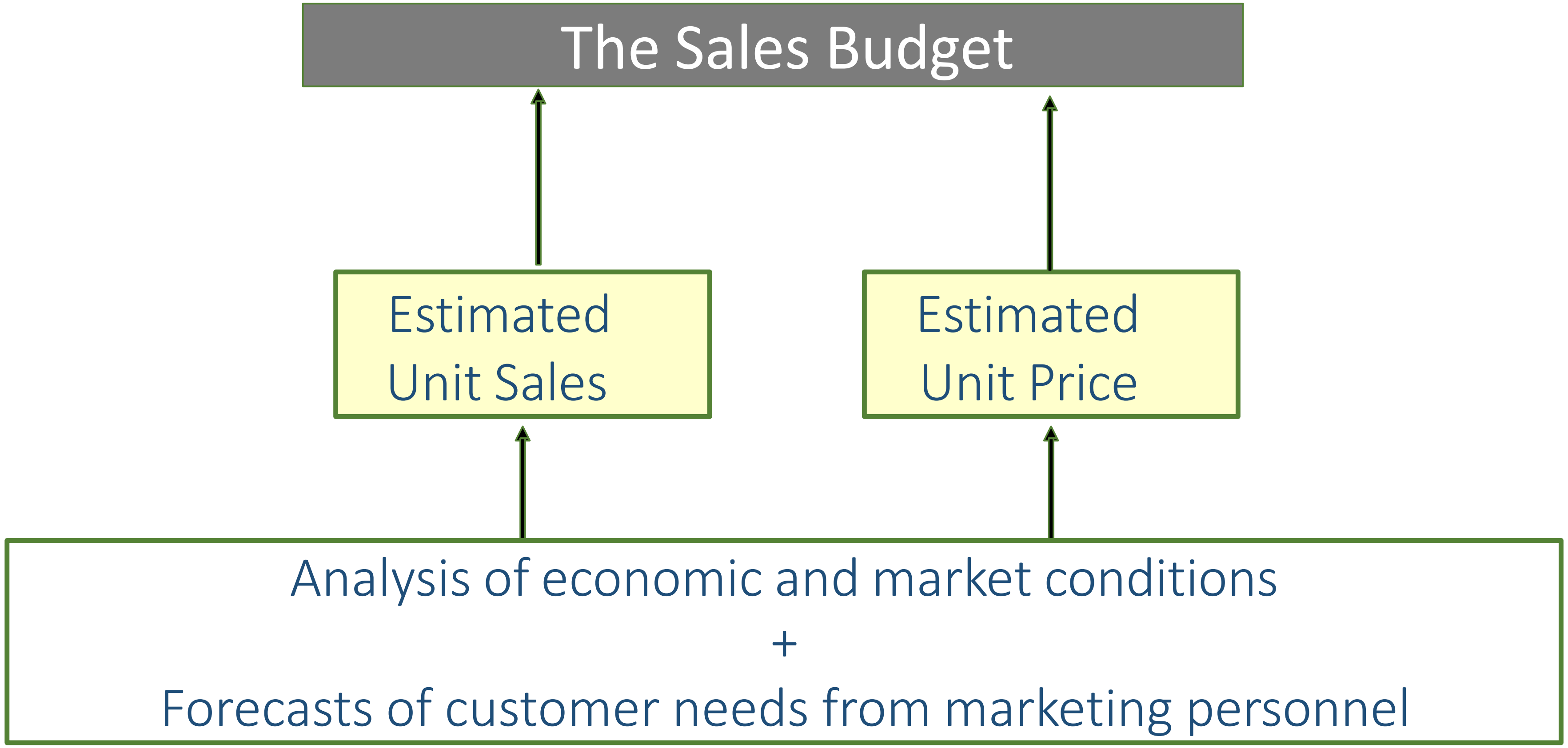
It is usually based on a company’s sales forecast.

جميع الأجزاء الأخرى من الميزانية الرئيسية تعتمد على ميزانية المبيعات.

All other parts of the master budget are dependent on the sales budget.

موازنة المبيعات

The Sales Budget



موازنة المبيعات

The Sales Budget

العوامل التي يجب مراعاتها عند توقع المبيعات

Factors to Consider When Forecasting Sales

موازنة المبيعات و جدول التحصيل النقدي

The Sales Budget and the Schedule of Expected Cash Collections

مثال موازنة المبيعات

- Royal Company is preparing budgets for the second quarter ending June 30th

- Budgeted sales for the next five months are:

April	20,000 units
May	50,000 units
June	30,000 units
July	25,000 units
August	15,000 units

- The selling price is $10 per unit.
- إعداد موازنات المبيعات خلال الربع الثاني من العام

- Prepare the sales budget

موازنة المبيعات و جدول التحصيل النقدي

The Sales Budget and the Schedule of Expected Cash Collections

مثال موازنة المبيعات

يتم تقسيم موزانة المبيعات إلى أساس ربع سنوي ثم يتم تقسيم الأساس الربع السنوي إلى أساس شهري و يتم تجميع الأساس الشهري ليمثل أساس ربع سنوي و تجميع الربع السنوي ليمثل الأساس السنوي

The individual months of April, May, and June are summed to obtain the total budgeted sales in units and dollars for the quarter ended June 30th

موازنة المبيعات

The Sales Budget

Budgeted sales for the next five months are:

April	20,000 units
May	50,000 units
June	30,000 units
July	25,000 units
August	15,000 units

The selling price is $10 per unit.

	April	May	June	Quarter
Budgeted sales in units				

موازنة المبيعات

The Sales Budget

Budgeted sales for the next five months are:

April	20,000 units
May	50,000 units
June	30,000 units
July	25,000 units
August	15,000 units

The selling price is $10 per unit.

	April	May	June	Quarter
Budgeted sales in units	20,000	50,000	30,000	100,000
Selling price per unit				

موازنة المبيعات

The Sales Budget

Budgeted sales for the next five months are:

April	20,000 units
May	50,000 units
June	30,000 units
July	25,000 units
August	15,000 units

The selling price is $10 per unit.

	April	May	June	Quarter
Budgeted sales in units	20,000	50,000	30,000	100,000
Selling price per unit				

موازنة المبيعات

The Sales Budget

Budgeted sales for the next five months are:

April	20,000 units
May	50,000 units
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July	25,000 units
August	15,000 units

The selling price is $10 per unit.

	April	May	June	Quarter
Budgeted sales in units	20,000	50,000	30,000	100,000
Selling price per unit	$ 10	$ 10	$ 10	$ 10

موازنة المبيعات

The Sales Budget

Budgeted sales for the next five months are:	
April	20,000 units
May	50,000 units
June	30,000 units
July	25,000 units
August	15,000 units
The selling price is $10 per unit.	

	April	May	June	Quarter
Budgeted sales in units	20,000	50,000	30,000	100,000
Selling price per unit	$ 10	$ 10	$ 10	$ 10
Total budgeted sales	$ 200,000	$ 500,000	$ 300,000	$ 1,000,000

المحاضرة الثالثة
Lecture 3

موازنة التحصيلات النقدية المتوقعة

Expected Cash Collections Budget

موازنة المبيعات الآجلة و التحصيلات النقدية الخاصة بها

جميع المبيعات تتم بالآجل

All sales are on account

سياسة تحصيل شركة رويال من العملاء هي كما يلي:

- يتم تحصيل70 ٪ من المبيعات في شهر البيع.
- يتم تحصيل25 ٪ في الشهر التالي لشهر البيع.
- 5٪ تعتبر ديونًا معدومة (غير قابلة للتحصيل).

Royal's collection pattern is:

70% collected in the month of sale

25% collected in the month following sale

5% uncollectible

موازنة التحصيلات النقدية المتوقعة

Expected Cash Collections Budget

- في شهر أبريل، سيتم تحصيل كامل رصيد الحسابات المدينة في 31 مارس والبالغ 30,000 دولار.
- يوجد رصيد في المبيعات الأجلى في شهر مارس سوف يتم تحصيله في شهر إبريل وهو بداية الربع الثاني من العام المالي
- احسب التحصيلات النقدية المتوقعة.

- In April, the March 31st accounts receivable balance of $30,000 will be collected in full
- There is an accounts receivable balance from March sales that will be collected in April, which is the beginning of the second quarter of the fiscal year
- Calculate the expected cash collections

موازنة التحصيلات النقدية المتوقعة

Expected Cash Collections Budget

All sales are on account.
Royal's collection pattern is:

- 70% collected in the month of sale,
- 25% collected in the month following sale,
- 5% uncollectible.

In April, the March 31st accounts receivable balance of $30,000 will be collected in full.

April	May	June	Quarter

?

موازنة التحصيلات النقدية المتوقعة

Expected Cash Collections Budget

All sales are on account.
Royal's collection pattern is:

- 70% collected in the month of sale,
- 25% collected in the month following sale,
- 5% uncollectible.

In April, the March 31st accounts receivable balance of $30,000 will be collected in full.

	April	May	June	Quarter
Accounts receivable 3/31	$ 30.000			$ 30.000

موازنة التحصيلات النقدية المتوقعة

Expected Cash Collections Budget

	April	May	June	Quarter
Total budget sales	$ 200,000	$ 500,000	$ 300,000	$ 1,000,000

All sales are on account.
Royal's collection pattern is:
- 70% collected in the month of sale,
- 25% collected in the month following sale,
- 5% uncollectible.

In April, the March 31st accounts receivable balance of $30,000 will be collected in full.

	April	May	June	Quarter
Accounts receivable 3/31	$ 30.000			$ 30.000
April Sales				
70 % * 200.000	140.000			140.000
25 % * 200.000		50.000		50.000

From the sales Budget for April 200.000

موازنة التحصيلات النقدية المتوقعة

Expected Cash Collections Budget

	April	May	June	Quarter
Total budget sales	$ 200,000	$ 500,000	$ 300,000	$ 1,000,000

	April	May	June	Quarter
Accounts receivable 3/31	$ 30.000			$ 30.000
April Sales				
70 % * 200.000	140.000			140.000
25 % * 200.000		50.000		50.000
May Sales				
70 % * 500.000		350.000		350.000
25 % * 500.000		125.000		125.000

From the sales Budget for May 500.000

موازنة التحصيلات النقدية المتوقعة

Expected Cash Collections Budget

	April	May	June	Quarter
Total budget sales	$ 200,000	$ 500,000	$ 300,000	$ 1,000,000

	April	May	June	Quarter
Accounts receivable 3/31	$ 30.000			$ 30.000
April Sales				
70 % * $200.000	140.000			140.000
25 % * $200.000		50.000		50.000
May Sales				
70 % * $500.000		350.000		350.000
25 % * $500.000			125.000	125.000
June Sales				
70 % * $300.000			210.000	210.000
Total Cash Collection	$ 170.000	$ 400.000	$ 335.000	$ 905.000

موازنة التحصيلات النقدية المتوقعة

Expected Cash Collections Budget

	April	May	June	Quarter
Accounts receivable 3/31	$ 30.000			$ 30.000
April Sales				
70 % * $200.000	140.000			140.000
25 % * $200.000		50.000		50.000
May Sales				
70 % * $500.000		350.000		350.000
25 % * $500.000			125.000	125.000
June Sales				
70 % * $300.000			210.000	210.000
Total Cash Collection	$ 170.000	$ 400.000	$ 335.000	$ 905.000

موازنة المبيعات

The Sales Budget

	April	May	June	Quarter
Budgeted sales in units	20,000	50,000	30,000	100,000
Selling price per unit	$ 10	$ 10	$ 10	$ 10
Total budgeted sales	$ 200,000	$ 500,000	$ 300,000	$ 1,000,000

موازنة التحصيلات النقدية المتوقعة

	April	May	June	Quarter
Accounts receivable 3/31	$ 30,000			$ 30,000
April Sales				
70% x $200,000	140,000			140,000
25% x $200,000		50,000		50,000
May Sales				
70% x $500,000		350,000		350,000
25% x $500,000			125,000	125,000
Jun Sales				
70% x $300,000			210,000	210,000
Total cash collections	$ 170,000	$ 400,000	$ 335,000	$ 905,000

المحاضرة الرابعة
Lecture 4

موازنة الإنتاج
The Production Budget

تعتمد موازنة الإنتاج في أساسها على موازنة المبيعات فلابد من وجود احتياج للمنتج في السوق ثم يتم وضع خطة الإنتاج بناء على خطة المبيعات

موازنة الإنتاج
The Production Budget

ميزانية المبيعات والتحصيلات النقدية المتوقعة
Sales Budget
&
Expected Cash Collections

→

موازنة الإنتاج
The Production Budget

يجب أن تلبي ميزانية الإنتاج المبيعات المدرجة في الميزانية والمخزون النهائي المرغوب فيه.

The production budget must meet Budgeted sales&The desired ending inventory.

موازنة الإنتاج
The Production Budget

It is prepared after the sales budget
It lists the number of units that must be produced during each budget period to meet:
Sales needs
The desired ending inventory.
The production budget in turn directly influences
The direct materials budget.
The direct labor budget.
The manufacturing overhead budget.
The preparation of the ending finished goods inventory budget.

يتم إعدادها بعد ميزانية المبيعات
توضح عدد الوحدات التي يجب إنتاجها خلال كل فترة ميزانية لتلبية:
- احتياجات المبيعات
- المخزون النهائي المرغوب فيه بدورها
تؤثر ميزانية الإنتاج مباشرة على:
- ميزانية المواد الخام المباشرة
- ميزانية العمالة المباشرة
- ميزانية المصاريف العامة للتصنيع
- إعداد المخزون النهائي من البضائع تامة الصنع

مثال عملي
Practical Example

The management at Royal company wants ending inventory to be equal to 20% of the following month's budgeted sales in units. On March 31st, 4,000 units were on hand. Assume Desired Ending inventory for June is 5,000 units. Prepare the production budget The production budget is based on the sales budget.

تريد إدارة شركة Royal
أن يكون المخزون النهائي مساويًا لـ 20% من
المبيعات المدرجة في ميزانية الشهر التالي بوحدات.
في 31 مارس، كان هناك 4,000 وحدة متوفرة.
افترض أن المخزون النهائي المرغوب
فيه لشهر يونيو هو 5,000 وحدة.
قم بإعداد ميزانية الإنتاج.
تعتمد ميزانية الإنتاج على ميزانية المبيعات.

مثال عملي
Practical Example

- The management at Royal company wants **ending inventory** to be equal to *20%* of the following month's budgeted sales in units.
- On March 31st, 4,000 units were on hand.
- Assume Desired Ending inventory for June is 5,000 units.

	April	May	June	Quarter
Budgeted Sales	20,000	50,000	30,000	100,000

?

مثال عملي
Practical Example

- **The management at Royal company wants ending inventory to be equal to *20%* of the following month's budgeted sales in units. On March 31st, 4,000 units were on hand.**

Assume Desired Ending inventory for June is 5,000 units.

	April	May	June	Quarter
Budgeted Sales	20,000	50,000	30,000	100,000
Add: Desired ending inventory	?			
Total Needs				

مثال عملي
Practical Example

- The management at Royal company wants ending inventory to be equal to *20%* of the following month's budgeted sales in units. On March 31st, 4,000 units were on hand.

Assume Desired Ending inventory for June is 5,000 units.

	April	May	June	Quarter
Budgeted Sales	20,000	50,000	30,000	100,000
Add: Desired ending inventory	10,000			
Total Needs	30,000			

?

Budgeted May sales	50,000
Desired ending inventory %	20%
Desired ending inventory	10,000

مثال عملي
Practical Example

- **The management at Royal company wants ending inventory to be equal to *20%* of the following month's budgeted sales in units. On March 31st, 4,000 units were on hand.**

Assume Desired Ending inventory for June is 5,000 units.

	April	May	June	Quarter
Budgeted Sales	20,000	50,000	30,000	100,000
Add: Desired ending inventory	10,000			
Total Needs	30,000			
Less: Beginning inventory	?			

مثال عملي
Practical Example

- The management at Royal company wants ending inventory to be equal to 20% of the following month's budgeted sales in units. On March 31st, 4,000 units were on hand.

Assume Desired Ending inventory for June is 5,000 units.

	April	May	June	Quarter
Budgeted Sales	20,000	50,000	30,000	100,000
Add: Desired ending inventory	10,000			
Total Needs	30,000			
Less: Beginning inventory	4,000			

March 31 ending inventory.

مثال عملي
Practical Example

- The management at Royal company wants ending inventory to be equal to *20%* of the following month's budgeted sales in units. On March 31st, 4,000 units were on hand.

Assume Desired Ending inventory for June is 5,000 units.

	April	May	June	Quarter
Budgeted Sales	20,000	50,000	30,000	100,000
Add: Desired ending inventory	10,000	?		
Total Needs	30,000			
Less: Beginning inventory	4,000			
Required production	26,000			

✓ Calculate the required production in May

مثال عملي
Practical Example

- **The management at Royal company wants ending inventory to be equal to *20%* of the following month's budgeted sales in units. On March 31st, 4,000 units were on hand.**

Assume Desired Ending inventory for June is 5,000 units.

	April	May	June	Quarter
Budgeted Sales	20,000	50,000	30,000	100,000
Add: Desired ending inventory	$\boxed{10,000}$	6,000		
Total Needs	30,000	56,000		
Less: Beginning inventory	4,000	$\boxed{10,000}$		
Required production	26,000	46,000		

مثال عملي
Practical Example

- **The management at Royal company wants ending inventory to be equal to *20%* of the following month's budgeted sales in units. On March 31st, 4,000 units were on hand.**

Assume Desired Ending inventory for June is 5,000 units.

	April	May	June	Quarter
Budgeted Sales	20,000	50,000	30,000	100,000
Add: Desired ending inventory	10,000	6,000	5,000	
Total Needs	30,000	56,000	35,000	
Less: Beginning inventory	4,000	10,000	6,000	
Required production	26,000	46,000	29,000	

مثال عملي
Practical Example

- The management at Royal company wants ending inventory to be equal to *20%* of the following month's budgeted sales in units. On March 31st, 4,000 units were on hand.

Assume Desired Ending inventory for June is 5,000 units.

	April	May	June	Quarter
Budgeted Sales	20,000	50,000	30,000	100,000
Add: Desired ending inventory	10,000	6,000	5,000	5,000
Total Needs	30,000	56,000	35,000	105,000
Less: Beginning inventory	4,000	10,000	6,000	4,000
Required production	26,000	46,000	29,000	101,000

المخزون الابتدائي للربع هو الرصيد الابتدائي لشهر أبريل.

The beginning inventory of the quarter is the beginning balance of April .

المحاضرة الخامسة

Lecture 5

موازنة المادة الخام و موازنة المدفوعات النقدية الخاصة بالمواد الخام
The Direct Materials Budget and the Expected Cash Payments for Materials

The direct material budget :
details the raw material that must be purchased to cover the production budget and The desired ending inventory of direct material.

موازنة المادة الخام
تعتمد موازنة المادة الخام على موازنة الإنتاج و بناء على موازنة الإنتاج يتم تحديد الكميات المطلوبة من المادة الخام و كذلك أسعار المادة الخام و شروط السداد وهناك يتم إعداد موازنة أخرى و هي موازنة المدفوعات النقدية بناء على موازنة المادة الخام

مثال عملي
Practical Example

At Royal Company
five pounds of material are required per unit of product.

Management wants materials on hand at the end of each month equal to 10% of the following month's production.

On March 31, 13,000 pounds of material are on hand.

Assumed Desired ending inventory of materials is 11,500 Pounds.

Prepare the direct materials budget

The direct materials budget is based on the production budget.

في شركة Royal
يُطلب خمس أرطال من المواد لكل وحدة من المنتج.

تريد الإدارة أن يكون لدى الشركة في نهاية كل شهر مخزون من المواد يساوي 10% من إنتاج الشهر التالي.

في 31 مارس، كان هناك 13,000 رطل من المواد متوفرة.

ويُفترض أن المخزون النهائي المرغوب فيه من المواد هو 11,500 رطل.

قم بإعداد ميزانية المواد المباشرة.

تعتمد ميزانية المواد المباشرة على ميزانية الإنتاج.

مثال عملي
Practical Example

- At Royal Company, *five pounds* of material are required per unit of product.
- Management wants materials on hand at the end of each month equal to *10%* of the following month's production.
- On March 31, 13,000 pounds of material are on hand.
- Assumed Desired ending inventory of materials is 11,500 Pounds.

	April	May	June	Quarter
Production units	26,000	46,000	29,000	101,000

?

From production budget.

مثال عملي
Practical Example

- At Royal Company, *five pounds* of material are required per unit of product.
- Management wants materials on hand at the end of each month equal to *10%* of the following month's production.
- On March 31, 13,000 pounds of material are on hand.
- Assumed Desired ending inventory of materials is 11,500 Pounds.

	April	May	June	Quarter
Production units	26,000	46,000	29,000	101,000
Materials per unit (pounds)	5	5	5	5
Production needs	130,000	230,000	145,000	505,000

?

مثال عملي
Practical Example

- At Royal Company,
  five pounds of material are required per unit of product.
- Management wants materials on hand at the end of each month equal to *10%* of the following month's production.
- On March 31, 13,000 pounds of material are on hand.
- Assumed Desired ending inventory of materials is 11,500 Pounds.

	April	May	June	Quarter
Production units	26,000	46,000	29,000	101,000
Materials per unit (pounds)	5	5	5	5
Production needs	130,000	230,000	145,000	505,000
Add: Desired ending inventory	?			
Total needed				

مثال عملي
Practical Example

- At Royal Company,
  five pounds of material are required per unit of product.
- Management wants materials on hand at the end of each month equal to *10%* of the following month's production.
- On March 31, 13,000 pounds of material are on hand.
- Assumed Desired ending inventory of materials is 11,500 Pounds.

	April	May	June	Quarter
Production units	26,000	46,000	29,000	101,000
Materials per unit (pounds)	5	5	5	5
Production needs	130,000	230,000	145,000	505,000
Add: Desired ending inventory	23,000			
Total needed	153,000			

?

10% of following month's production needs= 230,000 x 10%= 23,000.

مثال عملي
Practical Example

- At Royal Company,
  five pounds of material are required per unit of product.
- Management wants materials on hand at the end of each month equal to *10%* of the following month's production.
- On March 31, 13,000 pounds of material are on hand.
- Assumed Desired ending inventory of materials is 11,500 Pounds.

	April	May	June	Quarter
Production units	26,000	46,000	29,000	101,000
Materials per unit (pounds)	5	5	5	5
Production needs	130,000	230,000	145,000	505,000
Add: Desired ending inventory	23,000			
Total needed	153,000			
Less: Beginning inventory				

- At Royal Company,
  five pounds of material are required per unit of product.
- Management wants materials on hand at the end of each month equal to *10%* of the following month's production.
- On March 31, 13,000 pounds of material are on hand.
- Assumed Desired ending inventory of materials is 11,500 Pounds.

	April	May	June	Quarter
Production units	26,000	46,000	29,000	101,000
Materials per unit (pounds)	5	5	5	5
Production needs	130,000	230,000	145,000	505,000
Add: Desired ending inventory	23,000	?		
Total needed	153,000			
Less: Beginning inventory	13,000			
Materials to be purchased	140,000			

March 31 inventory.

✓ Calculate
the materials to be purchased in May

مثال عملي
Practical Example

- At Royal Company,
  five pounds of material are required per unit of product.
- Management wants materials on hand at the end of each month equal to *10%* of the following month's production.
- On March 31, 13,000 pounds of material are on hand.
- Assumed Desired ending inventory of materials is 11,500 Pounds.

	April	May	June	Quarter
Production units	26,000	46,000	29,000	101,000
Materials per unit (pounds)	5	5	5	5
Production needs	130,000	230,000	145,000	505,000
Add: Desired ending invento	23,000	14,500		
Total needed	153,000	244,500		
Less: Beginning inventory	13,000	23,000		
Materials to be purchased	140,000	221,500		

مثال عملي
Practical Example

- At Royal Company,
  five pounds of material are required per unit of product.
- Management wants materials on hand at the end of each month equal to *10%* of the following month's production.
- On March 31, 13,000 pounds of material are on hand.
- Assumed Desired ending inventory of materials is 11,500 Pounds.

	April	May	June	Quarter
Production units	26,000	46,000	29,000	101,000
Materials per unit (pounds)	5	5	5	5
Production needs	130,000	230,000	145,000	505,000
Add: Desired ending inventory	23,000	14,500	11,500	
Total needed	153,000	244,500	156,500	
Less: Beginning inventory	13,000	23,000	14,500	
Materials to be purchased	140,000	221,500	142,000	

مثال عملي
Practical Example

	April	May	June	Quarter
Production units	26,000	46,000	29,000	101,000
Materials per unit (pounds)	5	5	5	5
Production needs	130,000	230,000	145,000	505,000
Add: Desired ending inventory	23,000	14,500	11,500	11,500
Total needed	153,000	244,500	156,500	516,500
Less: Beginning inventory	13,000	23,000	14,500	13,000
Materials to be purchased	140,000	221,500	142,000	503,500

- Direct material budget calculated on base of units of material (as here by Pounds)

المحاضرة السادسة
Lecture 6

المدفوعات النقدية المتوقعة للمادة الخام
Expected Cash Payments for Materials

Example of Cash Payments

Royal pays $0.40 per pound for its materials.

One-half of a month's purchases is paid for in the month of purchase; the other half is paid in the following month.

The March 31 accounts payable balance is $12,000.

Calculate expected cash Payments

مثال على المدفوعات النقدية

تدفع شركة رويال مبلغ 0.40 دولار لكل رطل مقابل المواد التي تشتريها.

يتم دفع نصف مشتريات الشهر في نفس شهر الشراء، بينما يتم دفع النصف الآخر في الشهر التالي.

ويبلغ رصيد الحسابات الدائنة في 31 مارس مبلغ 12,000 دولار.

احسب المدفوعات النقدية المتوقعة.

المدفوعات النقدية المتوقعة للمادة الخام

Expected Cash Payments for Materials

مثال على المدفوعات النقدية

	April	May	June
Materials to be purchased	**140,000**	**221,500**	**142,000**

❖**Royal pays *$0.40 per pound* for its materials.**

Cost of expected Materials:

	April	May	June	Quarter
Materials to be purchased	140,000	221,500	142,000	503,500
X cost per pound	$.4	$.4	$.4	$.4
Cost of expected Materials	$ 56,000	$ 88,600	$ 56,800	$ 201,400

المدفوعات النقدية المتوقعة للمادة الخام
Expected Cash Payments for Materials

مثال على المدفوعات النقدية

	April	May	June
Cost of expected Materials	$ 56,000	$ 88,600	$ 56,800

- Royal pays ***$0.40 per pound*** for its materials.
- ***One-half*** of a month's purchases is paid for in the month of purchase; the other half is paid in the following month.
- The March 31 accounts payable balance is $12,000.

	April	May	June	Quarter
Accounts payable 3/31	$ 12,000			$ 12,000
	?			
Total cash disbursements				

	April	May	June
Cost of expected Materials	$ 56,000	$ 88,600	$ 56,800

- Royal pays *$0.40 per pound* for its materials.
- *One-half* of a month's purchases is paid for in the month of purchase; the other half is paid in the following month.
- The March 31 accounts payable balance is $12,000.

	April	May	June	Quarter
Accounts payable 3/31	$ 12,000			$ 12,000
April purchases				
50% x $56,000	28,000			28,000
50% x $56,000		28,000		28,000

	April	May	June
Cost of expected Materials	$ 56,000	$ 88,600	$ 56,800

	April	May	June	Quarter
Accounts payable 3/31	$ 12,000			$ 12,000
April purchases				
50% x $56,000	28,000			28,000
50% x $56,000		28,000		28,000
May purchases				
50% x $88,600		44,300		44,300
50% x $88,600			44,300	44,300

	April	May	June
Cost of expected Materials	$ 56,000	$ 88,600	$ 56,800

	April	May	June	Quarter
Accounts payable 3/31	$ 12,000			$ 12,000
April purchases				
50% x $56,000	28,000			28,000
50% x $56,000		28,000		28,000
May purchases				
50% x $88,600		44,300		44,300
50% x $88,600			44,300	44,300
June purchases				
50% x $56,800			28,400	28,400

	April	May	June	Quarter
Accounts payable 3/31	$ 12,000			$ 12,000
April purchases				
50% x $56,000	28,000			28,000
50% x $56,000		28,000		28,000
May purchases				
50% x $88,600		44,300		44,300
50% x $88,600			44,300	44,300
June purchases				
50% x $56,800			28,400	28,400
Total cash disbursements	$ 40,000	$ 72,300	$ 72,700	$ 185,000

المحاضرة السابعة
Lecture 7

موزانة العمالة المباشرة
The Direct Labor Budget

مثال الموزانة العمالية

At Royal, each unit of product requires 0.05 hours (3 minutes) of direct labor. workers are paid at the rate of $10 per hour regardless of the hours worked.Prepare the direct labor budget.

في شركة Royal، يتطلب كل وحدة من المنتج 0.05 ساعة (أي 3 دقائق) من العمل المباشر.
يتم دفع الأجور للعمال بمعدل 10 دولارات لكل ساعة بغضّ النظر عن عدد الساعات التي يعملونها.
قم بإعداد موازنة العمل المباشر.

The direct labor budget is based on the production budget

تعتمد الموزانة العمالية على عدد ساعات العمل

موزانة العمالة المباشرة
The Direct Labor Budget

- At Royal, each unit of product requires *0.05* hours (3 minutes) of direct labor.
- workers are paid at the rate of $10 per hour regardless of the hours worked.

	April	May	June	Quarter
Units of production	26,000	46,000	29,000	101,000

From production budget.

موزانة العمالة المباشرة
The Direct Labor Budget

- At Royal, each unit of product requires *0.05* hours (3 minutes) of direct labor.
- workers are paid at the rate of $10 per hour regardless of the hours worked.

	April	May	June	Quarter
Units of production	26,000	46,000	29,000	101,000
Direct labor per unit	0.05	0.05	0.05	0.05
Labor hours required	1,300	2,300	1,450	5,050

موزانة العمالة المباشرة
The Direct Labor Budget

- At Royal, each unit of product requires *0.05* hours (3 minutes) of direct labor.
- workers are paid at the rate of $10 per hour regardless of the hours worked.

	April	May	June	Quarter
Units of production	26,000	46,000	29,000	101,000
Direct labor per unit	0.05	0.05	0.05	0.05
Labor hours required	1,300	2,300	1,450	5,050
Wage rate /hour	$10	$10	$10	$10
Total direct labor costs	$ 13,000	$ 23,000	$ 14,500	$ 50,500

المحاضرة الثامنة
Lecture 8

موزانة التكلفة الإنتاجية الغير مباشرة
Manufacturing Overhead Budget

مثال موزانة التكلفة الإنتاجية الغير مباشرة

At Royal, manufacturing overhead is applied to units of product on the basis of direct labor hours. The variable manufacturing overhead rate is $20 per direct labor hour. Fixed manufacturing overhead is $50,000 per month, which includes $20,000 depreciation of plant assets (noncash costs).

Prepare: the manufacturing overhead budget.

Manufacturing Overhead budget is based on the manufacturing overhead base.

في شركة Royal، يتم تحميل التكاليف الصناعية غير المباشرة على وحدات المنتج على أساس ساعات العمل المباشر.

يبلغ معدل التكاليف الصناعية غير المباشرة المتغيرة 20 دولارًا لكل ساعة عمل مباشر.

أما التكاليف الصناعية غير المباشرة الثابتة فتبلغ 50,000 دولار شهريًا، ويشمل هذا المبلغ 20,000 دولار إهلاك للأصول الإنتاجية (وهي تكلفة غير نقدية).

المطلوب:

قم بإعداد موازنة التكاليف الصناعية غير المباشرة Manufacturing Overhead Budget

تعتمد موازنة التكاليف الصناعية غير المباشرة على أساس تحميل التكاليف الصناعية غير المباشرة.

مثال موازنة التكلفة الإنتاجية الغير مباشرة

- At Royal, manufacturing overhead is applied to units of product on the basis of direct labor hours.
- The variable manufacturing overhead rate is $20 per direct labor hour.
- Fixed manufacturing overhead is $50,000 per month, which includes $20,000 depreciation of plant assets (noncash costs).

	April	May	June	Quarter
Budgeted DLH	1,300	2,300	1,450	5,050

Direct Labor Budget.

مثال موزانة التكلفة الإنتاجية الغير مباشرة

- At Royal, manufacturing overhead is applied to units of product on the basis of direct labor hours.

The variable manufacturing overhead rate is $20 per direct labor hour.

- Fixed manufacturing overhead is $50,000 per month, which includes $20,000 depreciation of plant assets (noncash costs).

	April	May	June	Quarter
Budgeted DLH	1,300	2,300	1,450	5,050
Variable mfg. OH rate	$ 20	$ 20	$ 20	$ 20
Variable mfg. OH costs	$ 26,000	$ 46,000	$ 29,000	$ 101,000

مثال موزانة التكلفة الإنتاجية الغير مباشرة

- At Royal, **manufacturing overhead is applied** to units of product on the **basis of direct labor hours.**
- The variable manufacturing overhead rate is $20 per direct labor hour.
- Fixed manufacturing overhead is $50,000 per month, which includes $20,000 depreciation of plant assets (noncash costs).

	April	May	June	Quarter
Budgeted DLH	1,300	2,300	1,450	5,050
Variable mfg. OH rate	$ 20	$ 20	$ 20	$ 20
Variable mfg. OH costs	$ 26,000	$ 46,000	$ 29,000	$ 101,000

مثال موازنة التكلفة الإنتاجية الغير مباشرة

- At Royal, manufacturing overhead is applied to units of product on the basis of direct labor hours.
- The variable manufacturing overhead rate is $20 per direct labor hour.
- Fixed manufacturing overhead is $50,000 per month, which includes $20,000 depreciation of plant assets (noncash costs).

	April	May	June	Quarter
Budgeted DLH	1,300	2,300	1,450	5,050
Variable mfg. OH rate	$ 20	$ 20	$ 20	$ 20
Variable mfg. OH costs	$ 26,000	$ 46,000	$ 29,000	$ 101,000
Fixed mfg. OH costs	50,000	50,000	50,000	150,000

مثال موزانة التكلفة الإنتاجية الغير مباشرة

- At Royal, manufacturing overhead is applied to units of product on the basis of direct labor hours.
- The variable manufacturing overhead rate is $20 per direct labor hour.
- Fixed manufacturing overhead is $50,000 per month, which includes $20,000 depreciation of plant assets (noncash costs).

	April	May	June	Quarter
Budgeted DLH	1,300	2,300	1,450	5,050
Variable mfg. OH rate	$ 20	$ 20	$ 20	$ 20
Variable mfg. OH costs	$ 26,000	$ 46,000	$ 29,000	$ 101,000
Fixed mfg. OH costs	50,000	50,000	50,000	150,000
Total mfg. OH costs	76,000	96,000	79,000	251,000

?

مثال موزانة التكلفة الإنتاجية الغير مباشرة

- At Royal, manufacturing overhead is applied to units of product on the basis of direct labor hours.
- The variable manufacturing overhead rate is $20 per direct labor hour.
- Fixed manufacturing overhead is $50,000 per month, which includes $20,000 depreciation of plant assets (noncash costs).

	April	May	June	Quarter
Budgeted DLH	1,300	2,300	1,450	5,050
Variable mfg. OH rate	$ 20	$ 20	$ 20	$ 20
Variable mfg. OH costs	$ 26,000	$ 46,000	$ 29,000	$ 101,000
Fixed mfg. OH costs	50,000	50,000	50,000	150,000
Total mfg. OH costs	76,000	96,000	79,000	251,000
Less: noncash costs	20,000	20,000	20,000	60,000

✓ Depreciation is a noncash expense

مثال موزانة التكلفة الإنتاجية الغير مباشرة

	April	May	June	Quarter
Budgeted DLH	1,300	2,300	1,450	5,050
Variable mfg. OH rate	$ 20	$ 20	$ 20	$ 20
Variable mfg. OH costs	$ 26,000	$ 46,000	$ 29,000	$ 101,000
Fixed mfg. OH costs	50,000	50,000	50,000	150,000
Total mfg. OH costs	76,000	96,000	79,000	251,000
Less: noncash costs	20,000	20,000	20,000	60,000
Cash disbursements for manufacturing OH	$ 56,000	$ 76,000	$ 59,000	$ 191,000

المحاضرة التاسعة
Lecture 9

موزانة المصروفات البيعية و الإدارية
Selling and Administrative Expenses Budget

مثال موزانة المصروفات البيعية و الإدارية

At Royal, the selling and administrative expenses budget is divided into variable and fixed components. The variable selling and administrative expenses are $0.50 per unit sold. Fixed selling and administrative expenses are $70,000 per month which include $10,000 depreciation expense (not cash).

Prepare: the co.'s selling and administrative expenses budget

The Selling and Administrative Expenses Budget is based on Sales budget.

في شركة Royal، يتم تقسيم موازنة مصروفات البيع والمصروفات الإدارية إلى مصروفات متغيرة ومصروفات ثابتة.

تبلغ مصروفات البيع والإدارة المتغيرة 0.50 دولار لكل وحدة مباعة.

أما مصروفات البيع والإدارة الثابتة فتبلغ 70,000 دولار شهريًا، ويشمل هذا المبلغ 10,000 دولار مصروف إهلاك (وهو مصروف غير نقدي).

المطلوب:

قم بإعداد موازنة مصروفات البيع والمصروفات الإدارية للشركة.

تعتمد موازنة مصروفات البيع والمصروفات الإدارية على موازنة المبيعات.

مثال موزانة المصروفات البيعية و الإدارية

- At Royal, the selling and administrative expenses budget is divided into variable and fixed components.
- The variable selling and administrative expenses are $0.50 per unit sold.
- Fixed selling and administrative expenses are $70,000 per month which include $10,000 depreciation expense (not cash).

	April	May	June	Quarter
Budgeted sales	20,000	50,000	30,000	100,000

مثال موزانة المصروفات البيعية و الإدارية

- At Royal, the selling and administrative expenses budget is divided into variable and fixed components.
- The variable selling and administrative expenses are $0.50 per unit sold.
- Fixed selling and administrative expenses are $70,000 per month which include $10,000 depreciation expense (not cash).

	April	May	June	Quarter
Budgeted sales	20,000	50,000	30,000	100,000
Variable S & A rate	$ 0.50	$ 0.50	$ 0.50	$ 0.50
Variable expenses	$ 10,000	$ 25,000	$ 15,000	$ 50,000

مثال موزانة المصروفات البيعية و الإدارية

- At Royal, the selling and administrative expenses budget is divided into variable and fixed components.
- The variable selling and administrative expenses are $0.50 per unit sold.
- Fixed selling and administrative expenses are $70,000 per month which include $10,000 depreciation expense (not cash).

	April	May	June	Quarter
Budgeted sales	20,000	50,000	30,000	100,000
Variable S & A rate	$ 0.50	$ 0.50	$ 0.50	$ 0.50
Variable expenses	$ 10,000	$ 25,000	$ 15,000	$ 50,000
Fixed S & A expenses	70,000	70,000	70,000	210,000
Total S & A expenses	80,000	95,000	85,000	260,000

مثال موزانة المصروفات البيعية و الإدارية

- At Royal, the selling and administrative expenses budget is divided into variable and fixed components.
- The variable selling and administrative expenses are $0.50 per unit sold.
- Fixed selling and administrative expenses are $70,000 per month which include $10,000 depreciation expense (not cash).

	April	May	June	Quarter
Budgeted sales	20,000	50,000	30,000	100,000
Variable S & A rate	$ 0.50	$ 0.50	$ 0.50	$ 0.50
Variable expenses	$ 10,000	$ 25,000	$ 15,000	$ 50,000
Fixed S & A expenses	70,000	70,000	70,000	210,000
Total S & A expenses	80,000	95,000	85,000	260,000
Less: Noncash expenses	10,000	10,000	10,000	30,000

مثال موازنة المصروفات البيعية و الإدارية

	April	May	June	Quarter
Budgeted sales	20,000	50,000	30,000	100,000
Variable S & A rate	$ 0.50	$ 0.50	$ 0.50	$ 0.50
Variable expenses	$ 10,000	$ 25,000	$ 15,000	$ 50,000
Fixed S & A expenses	70,000	70,000	70,000	210,000
Total S & A expenses	80,000	95,000	85,000	260,000
Less: Noncash expenses	10,000	10,000	10,000	30,000
Cash S & A expenses	$ 70,000	$ 85,000	$ 75,000	$ 230,000

المحاضرة العاشرة
Lecture 10

الموازنة النقدية
The Cash Budget

It is a detailed plan showing how cash resources will be acquired and used over a specified time period.

All of the operating budgets have an impact on the cash budget.

الموازنة النقدية هي خطة تفصيلية تتضمن مصادر و استخدامات النقدية و كذلك الاحتياج التمويلية من القروض أو المساهمين لاكتشاف الفوائض أو العجوزات المالية .

جميع الموازنات التشغيلية لها تأثير على موازنة النقدية.

الموازنة النقدية
The Cash Budget

تنقسم موازنة النقدية إلى 4 أقسام:

1. قسم التحصيلات النقدية Cash Collection Section :

يسرد جميع التدفقات النقدية الداخلة باستثناء النقدية المتحصلة من التمويل.

It lists all cash inflows excluding cash received from financing.

2. قسم المدفوعات النقدية Cash Payments Section :

يتكون من جميع المدفوعات النقدية باستثناء سداد أصل القروض والفوائد.

It consists of all cash payments excluding repayments of principal and interest.

الموازنة النقدية
The Cash Budget

3. قسم الزيادة أو العجز Cash Excess or Deficiency Section :

يحدد ما إذا كانت الشركة ستحتاج إلى اقتراض أموال
أو ما إذا كانت قادرة على سداد الأموال التي تم اقتراضها سابقًا.

It determines if the company will need to borrow money or if it will be able to repay funds previously borrowed

4. قسم احتياجات التمويل Financing Section :

يوضح القروض وعمليات السداد المتوقع حدوثها خلال فترة الموازنة.

It details the borrowings and repayments projected to take place during the budget period.

	…..	…..	…..	Quarter
Beginning cash balance + Cash Collection Total Cash available	x x xx	xx		
- Cash payments: 1. D. Materials 2. D. Labor 3. M. Overhead 4. Selling & Administrative 5. 6. Total Payments	xx			
Excess (Deficiency)	xx			
Financing: 1. Borrowing 2. Repayments 3. Total Financing	x			
Ending Cash Balance	xx			

مثال الموازنة النقدية

- **Royal Co. is preparing budgets for the quarter ending June 30, 2023. The following is the information of the quarter:**

1. The expected cash collections for the next three months are:

April	May	June
$170,000	$400,000	$335,000

2. The expected cash payments for materials for the next three months are:

April	May	June
$40,000	$72,300	$72,700

مثال الموازنة النقدية

3. Direct labor budget, Manufacturing overhead budget and Selling and administrative expenses budget are as follow:

	April	May	June
Direct Labor budget	15,000	23,000	15,000
Manufacturing overhead budget	56,000	76,000	59,000
Selling and administrative Exp. budget	70,000	85,000	75,000

4. During April, the company will pay $49,000 in cash dividends.

5. During May, the company will purchase a new machine for cash $143,700.

6. During June, other equipment will be purchased for cash $48,300.

مثال الموازنة النقدية

7. The beginning cash balance in April is budgeted to be $40,000.

8. The company must maintain a minimum cash balance of $30,000.

9. An open line of credit is available at a local bank for any borrowing that may be needed during the month. All borrowings are done at the beginning of a month, and all repayments are made at the end of a month.

- Interest is paid only at the time of payment of principle. The annual interest rate is 16%.

Required:

Prepare a cash budget for the second quarter of 2023.

	April	May	June	Quarter
?				

مثال الموازنة النقدية

	April	May	June	Quarter
Beginning cash balance	$ 40,000			
Add: Cash collections	170,000			
Total cash available	210,000			
Less: Cash disbursements				
Materials	40,000			
Direct labor				
Manufacturing overhead				
Selling and administrative				
Dividend				
Total disbursements				
Excess (deficiency)				
Financing:				
Borrowing				
Repayments				
Interest				
Total financing				
Ending cash balance				

مثال الموازنة النقدية

	April	May	June	Quarter
Beginning cash balance	$ 40,000			
Add: Cash collections	170,000			
Total cash available	210,000			

Schedule of Expected Cash Collections

?

7. The beginning cash balance in April is budgeted to be $40,000.

April	May	June
$170,000	$400,000	$335,000

مثال الموازنة النقدية

Schedule of Expected Cash Payments

	April	May	June	Quarter
Beginning cash balance	$ 40,000			
Add: Cash collections	170,000			
Total cash available	210,000			
Less: Cash disbursements				
Materials	40,000			
Direct labor	15,000			
Manufacturing overhead	56,000			
Selling and administrative	70,000			
Dividend	49,000			
Total disbursements	230,000			

?

Added Information

مثال الموازنة النقدية

	April	May	June	Quarter
Beginning cash balance	$ 40,000			
Add: Cash collections	170,000			
Total cash available	210,000			
Less: Cash disbursements				
Materials	40,000			
Direct labor	15,000			
Manufacturing overhead	56,000			
Selling and administrative	70,000			
Dividend	49,000			
Total disbursements	230,000			
Deficiency	(20,000)			

- Because Royal maintains a cash balance of $30,000

So, the company must borrow $50,000 on its line-of-credit.

مثال الموازنة النقدية

	April	May	June	Quarter
Beginning cash balance	$ 40,000			
Add: Cash collections	170,000			
Total cash available	210,000			
Less: Cash disbursements				
Materials	40,000			
Direct labor	15,000			
Manufacturing overhead	56,000			
Selling and administrative	70,000			
Dividend	49,000			
Total disbursements	230,000			
Excess (deficiency)	(20,000)			
Financing:				
Borrowing	50,000			
Total financing	50,000			
Ending cash balance	$ 30,000			

Ending cash balance for April is the beginning May balance.

مثال الموازنة النقدية

	April	May	June	Quarter
Beginning cash balance	$ 40,000	$ 30,000		
Add: Cash collections	170,000	400,000		
Total cash available	210,000	430,000		
Less: Cash disbursements				
Materials	40,000	72,300		
Direct labor	15,000	23,000		
Manufacturing overhead	56,000	76,000		
Selling and administrative	70,000	85,000		
Equipment purchase	-	143,700		
Dividend	49,000	-		
Total disbursements	230,000	400,000		
Excess (deficiency)	(20,000)	30,000		
Financing:				
Borrowing	50,000	-		
Total financing	50,000			
Ending cash balance	$ 30,000	$ 30,000		

مثال الموازنة النقدية

	April	May	June	Quarter
Beginning cash balance	$ 40,000	$ 30,000	$ 30,000	
Add: Cash collections	170,000	400,000	335,000	
Total cash available	210,000	430,000	365,000	
Less: Cash disbursements				
Materials	40,000	72,300	72,700	
Direct labor	15,000	23,000	15,000	
Manufacturing overhead	56,000	76,000	59,000	
Selling and administrative	70,000	85,000	75,000	
Equipment purchase	-	143,700	48,300	
Dividend	49,000	-	-	
Total disbursements	230,000	400,000	270,000	
Excess (deficiency)	(20,000)	30,000	95,000	
Financing:				
Borrowing	50,000	-		
Repayments	-	-		
Interest	-	-		
Total financing	50,000	-		
Ending cash balance	$ 30,000	$ 30,000		

?

مثال الموازنة النقدية

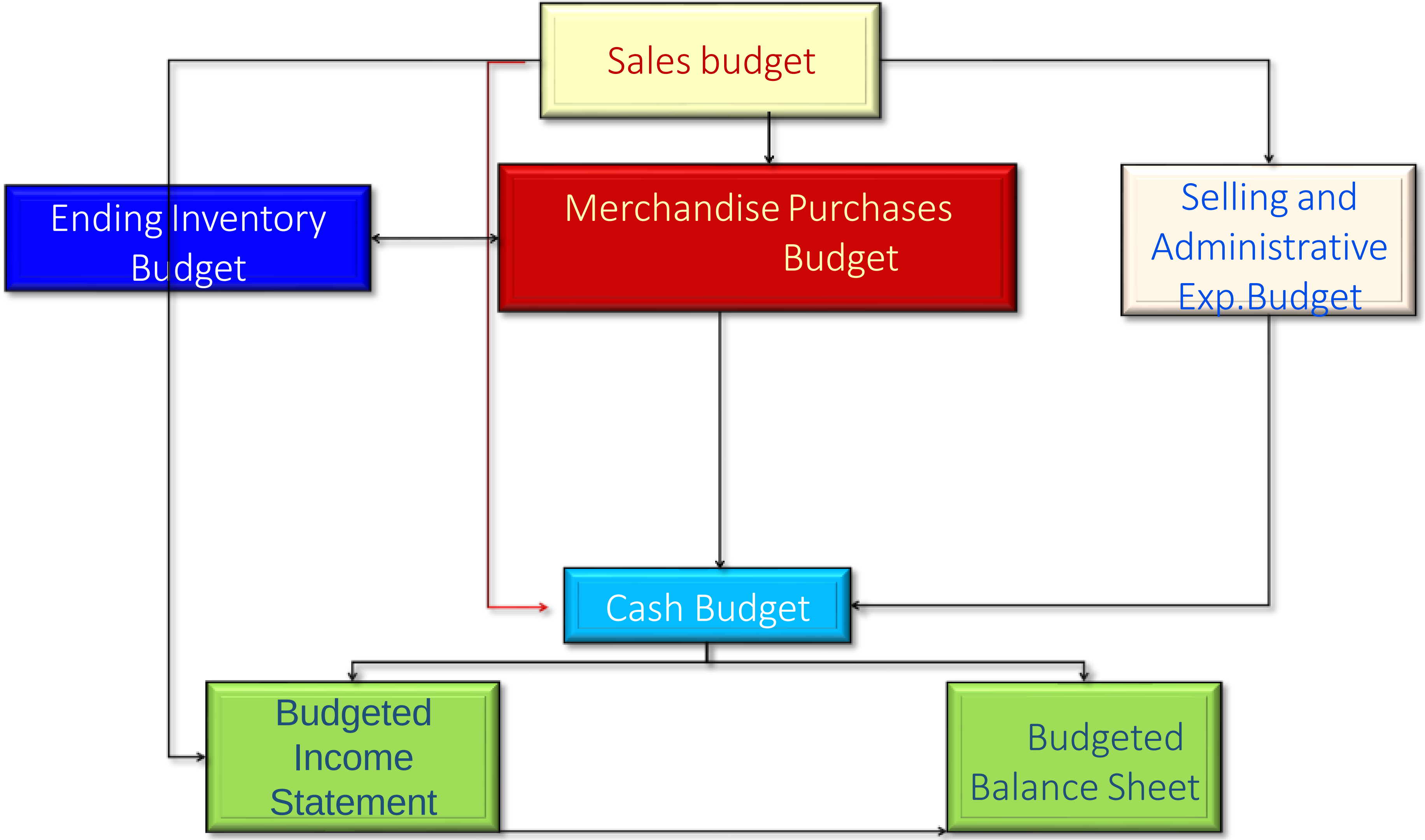
✓ Interest amount = ($50,000 × 16% × 3 /12) = $2,000

(Borrowings on April 1 and repayment on June 30.)

	April	May	June	Quarter
Beginning cash balance	$ 40,000	$ 30,000	$ 30,000	
Add: Cash collections	170,000	400,000	335,000	
Total cash available	210,000	430,000	365,000	
Less: Cash disbursements				
Materials	40,000	72,300	72,700	
Direct labor	15,000	23,000	15,000	
Manufacturing overhead	56,000	76,000	59,000	
Selling and administrative	70,000	85,000	75,000	
Equipment purchase	-	143,700	48,300	
Dividend	49,000	-	-	
Total disbursements	230,000	400,000	270,000	
Excess (deficiency)	(20,000)	30,000	95,000	
Financing:				
Borrowing	50,000	-		
Repayments	-	-	(50,000)	
Interest	-	-	(2,000)	
Total financing	50,000	-	(52,000)	
Ending cash balance	$ 30,000	$ 30,000	$ 43,000	

	April	May	June	Quarter
Beginning cash balance	$ 40,000	$ 30,000	$ 30,000	$ 40,000
Add: Cash collections	170,000	400,000	335,000	905,000
Total cash available	210,000	430,000	365,000	945,000
Less: Cash disbursements				
Materials	40,000	72,300	72,700	185,000
Direct labor	15,000	23,000	15,000	53,000
Manufacturing overhead	56,000	76,000	59,000	191,000
Selling and administrative	70,000	85,000	75,000	230,000
Equipment purchase	-	143,700	48,300	192,000
Dividend	49,000	-	-	49,000
Total disbursements	230,000	400,000	270,000	900,000
Excess (deficiency)	(20,000)	30,000	95,000	45,000
Financing:				
Borrowing	50,000	-		50,000
Repayments	-	-	(50,000)	(50,000)
Interest	-	-	(2,000)	(2,000)
Total financing	50,000	-	(52,000)	(2,000)
Ending cash balance	$ 30,000	$ 30,000	$ 43,000	$ 43,000

إعداد الموازنات في الشركات التجارية
Preparing the Master Budget in the Merchandizing Company



الفرق بين الشركة التجارية والشركة الصناعية
The Difference Between the Merchandizing Company & the Manufacturing Company

- Royal Co. prepared a *production budget* because it is a manufacturing co., But if it were a merchandising company, it would prepare a *merchandise purchases budget* showing the amount of goods to be purchased from suppliers during the period.

✓ The format of the Merchandise Purchases Budget is shown below:

Budgeted sales	**xxx**
+ Desired ending merchandise inventory	**x**
Total needs	**xxx**
- Beginning merchandise inventory	**xx**
Required purchases	**xx**

ملخص الدورة التدريبية
Course Recap

في الختام، يمكن القول إنّ الموازنات بأنواعها المختلفة — مثل الموازنة التشغيلية، وموازنة رأس المال، والموازنة النقدية، وموازنة الأداء — تُعدّ أدوات أساسية في إدارة الموارد المالية لأي مؤسسة.

إذ تتيح عملية إعداد الموازنة التخطيط المسبق، وترشيد الإنفاق، وتحقيق الاستخدام الأمثل للموارد المتاحة، كما تُسهم في تقييم الأداء المالي ومراقبة الانحرافات بين النتائج الفعلية والمخططة، مما يعزز من قدرة الإدارة على اتخاذ قرارات دقيقة ومدروسة.

إنّ أهمية الموازنة لا تقتصر على الجانب المالي فحسب، بل تمتد لتشمل تحسين الكفاءة العامة وتحقيق أهداف المؤسسة الاستراتيجية بفعالية واستدامة.

شكراً لكم