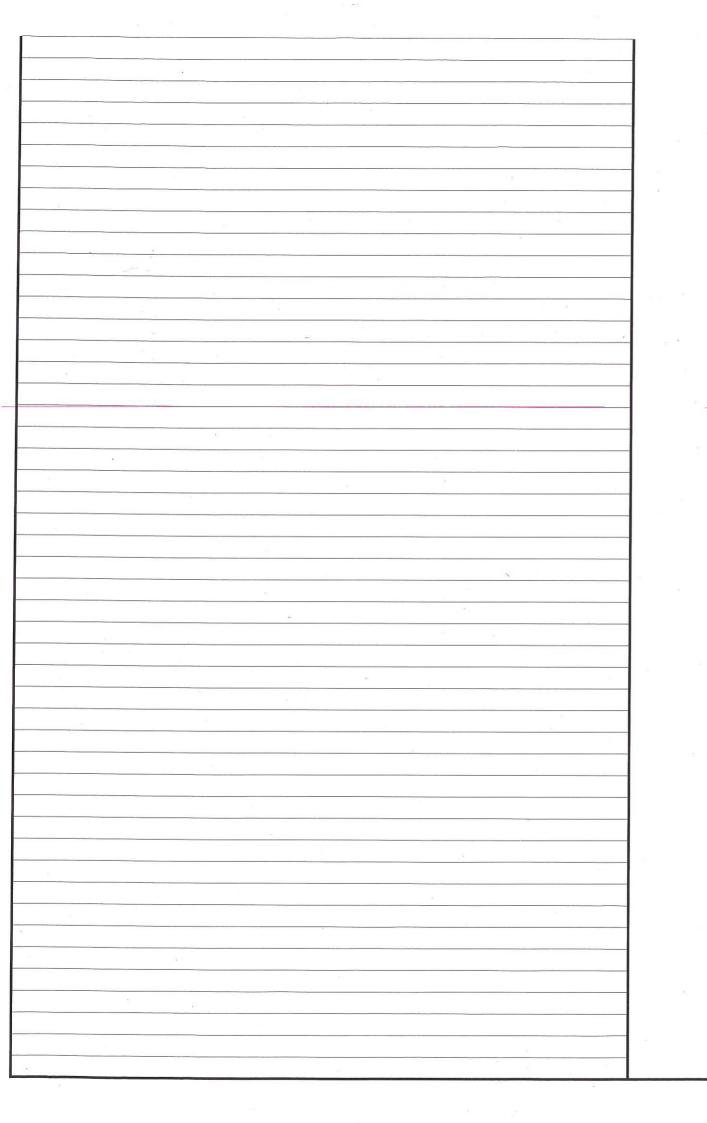
4) ENDING STOCK
there are 800 finished products at 1330€ in the inventories: 665 K€. Adding to it the production:
665 K€ + 4200 K€ = 4865 K€
that is to 80 \(\frac{4865 k€}{3000+500} = 1,39 k€ (1390€) per unit
In the ending stock that we want to decrease by 100 we only have 800-100 - 400 units.
the budget of this ending stock is 400 ×1,39 = 556 k€
S) EXTIMATED MODILE STATEMENT N+1
see the polyapie
6) TREASURY BUDGET PER QUARTER
see the polycopie
7) EQUITY CAPITAL INCREASE
an increase in capital equity as the liabilities already represent 2615 K= who has the about are at 2454K=: that is
e) ALLOCATIONS - RESOURCES TABLE
3) ESTIMATED BALANCE SHEET
see the polycopie
TO EMANCIAL VISION
Given the extimated ballotino shoots we can see that we call actually doorsome the equity capital by 16416€; from 300 164 to 136 118
To equilitionale the balance we could also plan on saling more products to increase the assets.

7) EQUITY CAPITAL MOREASE
considering table 9: committed bacance sheet, whose is a difference of 2851/40 - 2615 Ke = 230 Ke between
the assets and the Chabileties so we could increase
equity capital by 230KE: from 300 KE to 536 KE.
, , ,
10) FINANCIAL VISION
To equifibriate the balance we need to increase equity aprilat at 536 k€, adding 236 k€.
Capitale at S36 KE, atoling 230 KE.
Net grafit is 97K€ and is good.
Final couth on the other hand is negative (- 1089 KE,
and doesn't balance the profit, we should find a
way to cover it, for example by increasing reconstites cultich happens, going from 850k€ to 1395 k€).
Cultion happens, going from 850ker to 7385 KE).
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CADRE À COMPLETER PAR L'ÉLÈVE	-	
NOM/Prénom : CHERCIER (¿a		
PROMOTION: 2020 GROUPE: GNE INTER DATE: 20 140/ 2018		
INTITULÉ DE L'ÉPREUVE: <u>Budget management</u>		
FEUILLE N°: 1/1	e	
NOTE OBTENUE REMARQUES		
15/20		
1) SALES BUDGET:	Marge réservée au professeur correcteur	
3100 units at a flored price 1800€ so:		
3100 × 1800 = 5580 000€ + 5580 K€		
2) PRODUCTION PROGRAM:		
the top management wants the stock of finished goods decreased by 100 and we want to sell 3100 units so:		
3100 - 100 = 2000 units to produce		
3) PROBUCTION BUBGET:	* *	
Raw makerial for one unit as 800€ so for the lot:		
Direct labour for one unit is 500€ so for the lot:		
we don't forget the depreciation in the production budget which is 300 KE, in total		
2400+ 4500+300 = 4200 K=		
that is to say 4200 m€ 1,4 m€ 1,400 € per unit.		