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Problem Number Description Difficulty Level Time Allotted (min.) 1A Identify problems and recommend inventory system. Moderate 20-30 2A Record inventory transactions and post to inventory

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PRINCIPLES Third Canadian Edition Budgetary Control Budgetary control involves: a) Developing budgets. b) Analysing the differences between actual and budgeted results. c) Taking corrective action. d) Modifying future plans, if necessary.

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Exact procedures will be different in every company, but the basic principles should be the same. The person or persons who handle the cash and make the bank deposit should not have access to the cash register tapes or the accounting records. The cash register tapes should be used in creating the journal entries in the accounting records.

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