

## **Contents**

1	Budgeting	7
2	Forecasting	41
3	Operating Budgets - Non-Manufacturing	63
4	Operating Budgets - Manufacturing	75
5	Cash Budgets	121
	Cash Budgeting Assignment: Harper Trading	157
6	Financial Budgets	167
7	Flexible Budgets and Performance Reports	. 227
	Appendix: Spreadsheet Solutions to Self-Testing Exercises	309