

QUESTION 1

Answer: 100000000

Correct answer: 100000000

Presented below is the bank accounting department's monthly budgeted data:

	September	October	November
Jan	100000000	100000000	100000000
Feb	100000000	100000000	100000000
Mar	100000000	100000000	100000000

Answer: 100000000

Correct answer: 100000000

Respective 3-month moving averages suggest an average budgeted amount of:

Jan: This calculation would disregard Jan's 100,000,000 and use only the 100,000,000 figures in Feb. and Mar. The correct answer is the relevant information's average: 100,000,000.

Jan	100000000
Feb	100000000
Mar	100000000

Feb: The total amount of the Jan 3 moving avg. will be 300,000,000 and the average's figure is 100,000,000. Therefore, the correct answer is 100,000,000.

Jan	100000000
Feb	100000000
Mar	100000000

Mar: This calculation of the 3-month moving avg. will disregard Mar's 100,000,000 and use a 100,000,000 average of the Jan. and Feb. data. The correct answer is 100,000,000.

Jan	100000000
Feb	100000000
Mar	100000000

Answer: 100000000

Correct answer: 100000000

Jan: The beginning of the year would require an average of 100,000,000. Therefore, the correct answer is 100,000,000.

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**Jerry J. Weygandt, Paul D. Kimmel, Jill E.
Mitchell**



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