

Semester Case – My Assistant

Now that he has a basic understanding of the number of jobs his business will need to complete in order to be cover costs and earn a profit, W.T. would like to explore some alternate scenarios and compute a basic budget for the first few months of operation.

Part 1

After discussing his growth plans with several people, including his social media manager, W.T. believes he should be able to add 2 jobs in September, 10 jobs per month during October, November, and December. He will be operating his business for all of August and December, even though school won't be in session throughout those months.

Assume that W.T. generates 40 jobs in the first month and charges \$15 per job.

Based on these assumptions, complete the sales budget below by filling in the missing amounts:

Month	Jobs	Sales	Growth rate
August	30	\$600	
September	42	\$630	5%
October	52	\$780	23.81%
November	62	\$930	19.23%
December	72	\$1080	16.13%

Based on the above, and on analysis completed in previous classes, complete the following:

	August	September	October	November	December
Total sales	\$600	\$630	\$780	\$930	\$1080
Less: Total variable costs	\$230	\$241.50	\$299	\$356.50	\$414
= Total contribution margin	\$370	\$388.50	\$481	\$573.50	\$666
Less: Total fixed costs	\$220	\$220	\$220	\$220	\$220
= Total profit	\$150	\$168.50	\$261	\$353.50	\$446

Answer Key To Survey Of Accounting

Jack R. Fay



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