

ACCESS <<<<<<

By Patricia Cox

Master Budget Project: Manufacturing Outflows

This month we will continue to develop the Cash Budget report with the manufacturing outflows of cash. This data will come from a combination of budget assumptions and some data we already calculated for the Direct Materials Budget Report and the Manufacturing Overhead Report.

The first line of manufacturing outflows detail is for Direct Materials. If we use the total of the values in the DM Cash Payments table, we'll have the data for the four quarters. The second line is Direct Labor Cost, which is the last line in the Direct Labor Budget table. The third and fourth lines are variable overhead data from the Manufacturing Overhead Budget table. They use the assumption that Fixed Overhead is less 25% depreciation. We will create a table, queries, and subreport to create this part of the report. We'll also drag the subreport into the main report, then

create a macro that runs all of the steps for the Manufacturing Outflows.

Manufacturing Outflows Table

Create a table by copying the Cash Budget table. Either delete the contents of the copy or only copy the structure. Name the new table "Manufacturing Outflows." In Design view, add an ID field and make it an AutoNumber. This will allow us to sort the report in the same order we load the data lines with the queries.

Queries

We need to create four queries—one for each detail line of the Manufacturing Outflows table. Before we begin those, create a Delete query named "Empty Manufacturing Outflows Table." As we've done in the past with other tables, this query will empty the table each time we

begin the entire report process.

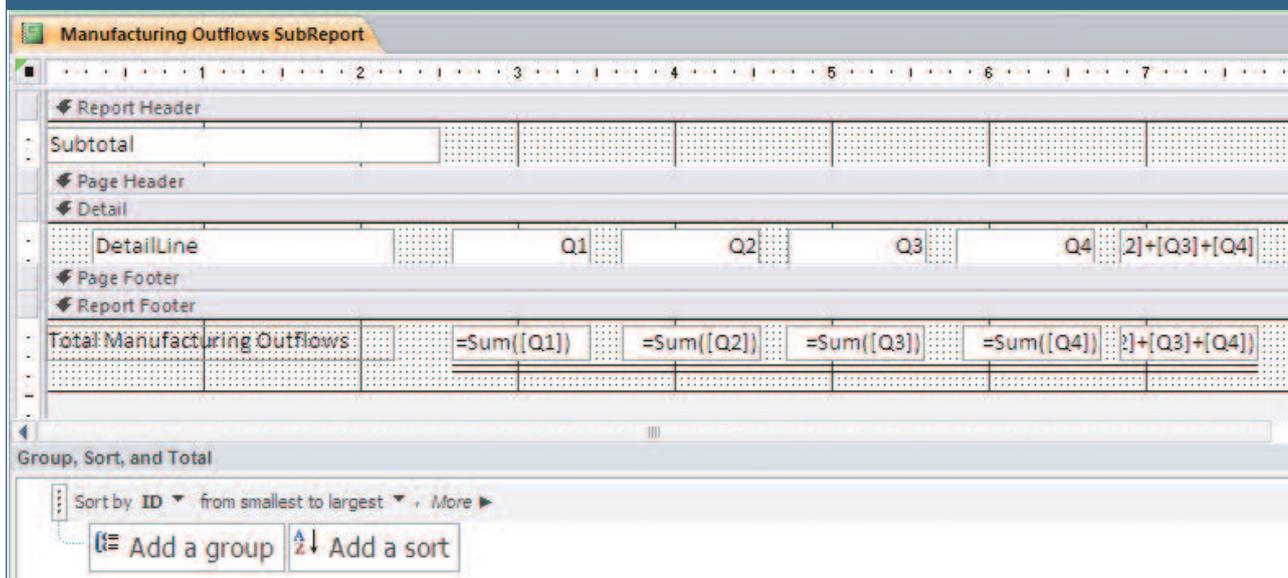
Next, create a query and name it "Append Direct Materials to Manufacturing Outflows" (see Figure 1). Use the DM Cash Payments table as the record source. Change the query type to Append, and append it to the Manufacturing Outflows table. Click the Totals button on the ribbon to summarize the data from the table. Type Desc: "Less: Manufacturing Outflows" for the first field, and append it to the Subtotal field. The second field should say DetailLine: "Direct Materials" and append to the DetailLine field. Bring Q1 through Q4 into the fields, and append them to the corresponding fields. Change the total line to Sum for Q1 through Q4. Save the query, test it, and close it.

Create a query named "Append Direct Labor to Manufacturing Outflows." Use the Direct Labor Budget table as the record source, and change the query

Figure 1. Append Direct Materials to Manufacturing Outflows Query

Field:	Desc: "Less: Manufacturing Outflows"	DetailLine: "Direct Materials"	Q1	Q2	Q3	Q4
Table:			DM Cash Payments	DM Cash Payments	DM Cash Payments	DM Cash Payments
Total:	Group By	Group By	Sum	Sum	Sum	Sum
Sort:						
Append To:	Subtotal	DetailLine	Q1	Q2	Q3	Q4
Criteria:						
or:						

Figure 2. Manufacturing Outflows Subreport in Design View



type to Append to the Manufacturing Outflows table. Type **Desc: "Less: Manufacturing Outflows"** for the first field, and append it to the Subtotal field. Type **DetailLine: "Direct Labor"** in the second field, and append it to the DetailLine field. Bring 2012-11 through 2012-4 into the fields. Append them to their corresponding fields. Add the Budget Item field to the design, adding **"Total DL Cost"** to its Criteria line. Save the query, test it, and close it.

Create a query named "Append Variable OH to Manufacturing Outflows." Use the Manufacturing Overhead Budget table as the record source, and change the query type to Append to the Manufacturing Outflows table. The first field should be **Desc: "Less: Manufacturing Outflows"** and append to the Subtotal field. Enter **DetailLine: "Variable OH"** as the second field, and append it to the DetailLine field. Bring 2012-11 through 2012-4 into the fields, and append them to the corresponding fields. Drag down the MOBCategory field, adding "Total Variable Overhead" as its Criteria. Save the query, test it, and close it.

Copy the Append Variable OH to Manufacturing Outflows query and

name the copy "Append Fixed OH to Manufacturing Outflows." Open this new query in Design view. For MOBCategory, change the Criteria so that it reads **"Fixed Overhead"** instead. Change the second field to **DetailLine: "Fixed OH"** and then save the query. Test it, then close it.

Manufacturing Outflows Subreport

Copy the Cash Budget Report and rename it "Manufacturing Outflows Subreport." Redirect the Record Source property to the Manufacturing Outflows table. This keeps the layout of the columns in the Cash Budget Report, saving us time. Remove the "Cash Budget" label in the Report Header and the "Quarters" label in the Page Header. Move the Subtotal field to the Report Header. Add a label that says "Total Manufacturing Outflows" to the Report Footer. Change the Group and Sort area to only sort by ID. (See Figure 2 for the report in Design view.) Drag the subreport into the footer of the Cash Budget Report, making sure to delete the label at the top of it and align it at the left so that the columns line up.

Macro

Create a macro named "Append Manufacturing Outflows." Add an action to Set Warnings to no. Then add the five queries in order, beginning with the query that empties the Manufacturing Outflows table. Do this by dragging the queries from the navigation window, as we have done in the past. Save the macro. We'll use this macro to create the entire report once we have created each part.

Best Practice

Create a modular process. Break a complex report down into sections, and then create queries, a subreport, and macro for each section. When we have all of the sections, we can put them together into a master macro. **SF**

Patricia Cox has taught Excel and Access to management accounting students and other college majors and has consulted with local area businesses to create database reporting systems since 1998. She also is a member of IMA's Madison Chapter. To send Patricia a question to address in the Access column, e-mail her at kathrynmann@tds.net.