ACCESS ‹‹‹‹‹‹

By Patricia Cox

Master Budget Project: Selling and Admin Outflows

This month we continue work on the Cash Budget. The next section is Selling and Administrative Outflows. To begin, we will need to locate where the Variable and Fixed Selling expenses are in the database. These numbers were stored and organized in the database when we created the Selling and Administrative (S&A) Budget report. Look at the report in Design view and locate the parts that organize the data for variable and fixed S&A. The variable S&A are organized in a query named Selling and Admin Budget SubReport Data and then displayed in a subreport. The fixed S&A are organized on the Report form, and calculations are made at the bottom of the Selling and Administrative Budget report.

We will need two queries to put together the detail lines for this section of the report. We will also need a subreport to lay them out.

First Query

The Selling and Admin Budget SubReport Data query organizes the variable S&A data by quarter. Copy this query and name the new version "Append Variable Selling and Admin Budget Data."

Change the first column to Heading2: "Less: Selling & Admin Outflows" and the second column to Summary: "Variable Selling and Admin" (see Figure 1). Change the query to a Make Table query and run it to make a table named "Selling and Admin Outflows." Once the query is run, change the query type to Append so that it will append data to the new table when we run it in the future. Save and close the query. Open the Selling and Admin Outflows table to make sure that the data for the report Variable S&A line is correct. Make corrections as needed until it works exactly right.

Add a Summary Text Box

In order to calculate the quarterly fixed S&A, we need to add up all the relevant annual values from the Reports Menu form and divide by four. There are many ways to do this. To keep it simple, add a text box to the Reports Menu form and calculate the total there (see Figure 2). When I did this, I noticed that I had one too many zeros in the R&D Costs default value, so I corrected it to 18,500.

I added a text box with the label cap-

tion of "Total Fixed S&A."

I named the text box "Total SA" and made the control source =[Advertising]+ [ExecSalaries]+[PropertyTaxes]+[Office Rent]+[CleaningFees]+[RandDCosts]. That way we can refer to the form to get the total for the report values.

Second Query

For the second query, create a new query in Design view and save it as "Append Fixed Selling and Admin Budget Data." Use the Selling and Admin Outflows table as a data source. Add the following as the first three columns (see Figure 3):

◆ Heading2: "Less: Selling & Admin Outflows"
◆ Summary: "Fixed Selling and Admin"
◆ SAQ1: [Forms]![Reports Menu]! [TotalSA]/4

The fourth through sixth column should be similar to column three but replace SAQ1 with SAQ2 through SAQ4.

Change the query to an Append query, appending each column to the relevant fields in the Selling and Admin Outflows table. Save, run, and close the query. Open the table to make sure that the data for the report Fixed S&A line is

Figure 1. Append Variable Selling and Admin Budget Data Query

Field:	Heading2: "Less: Selling & Admin Outflows"	Summary: "Variable Selling and Admin"	SAQ1: Sum(IIf([DetailLine]="Basic Bike",[Q1]*15,[Q1]*20))
Table:			
Total:	Group By	Group By	Expression
Sort:			
Append To:	Heading	Summary	SAQ1

Figure 2. Selling and Administrative Section of the Reports Menu

Selling and Administrative

Basic:	$15.00
Deluxe:	$20.00
Advertising	$125,000.00
Executive Salaries	$65,000.00
Property Taxes:	$7,800.00
Office Rent	$12,000.00
Cleaning Fees	$6,000.00
R&D Costs	$18,500.00
Total Fixed S & A	$234,300.00

Selling and Administrative Budget

correct. Make corrections as needed until it works exactly right.

Selling and Admin Outflows SubReport

Open the Manufacturing Outflows Sub-Report in Design view and save it as "Selling and Admin Outflows SubReport." Change the Record Source property to the Selling and Admin Outflows table. Redirect the controls on the report to the appropriate fields in the table. Test the report until you get it exactly as you want it for this section. Save and close the subreport. Open the Cash Budget report. From the Objects list, drag the subreport we just created to the bottom of the Cash Budget report, just below the Manufacturing Outflows Subreport. Delete the label for the report.

Macro

Create a macro to put together the actions needed to empty and append the Selling and Admin Outflows table. As we have done in the past, you'll need to create the Delete query that empties the table.

Best Practice

There are many ways to accomplish the same outcome in Access. Look for the most efficient way of doing things. This month, we summarized the fixed S&A once on the form. Since we were going to use it four times, this saved us from trying to use all of the details four times.

Next month we will tackle the Equipment Purchase line and the cash available after investments. We will also create a master macro to run the macros in order as well as add a button for the macro to the Reports Menu form. **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.

Figure 3. Append Fixed Selling and Admin Budget Data Query

Field:	Heading2: "Less: Selling & Admin Outflows"	Summary: "Fixed Selling and Admin"	SAQ1: [Forms]![Reports Menu]![TotalSA]/4	SAQ2: [Forms]![Repor
Table:				
Total:	Group By	Group By	Expression	Expression
Sort:				
Append To:	Heading	Summary	SAQ1	SAQ2