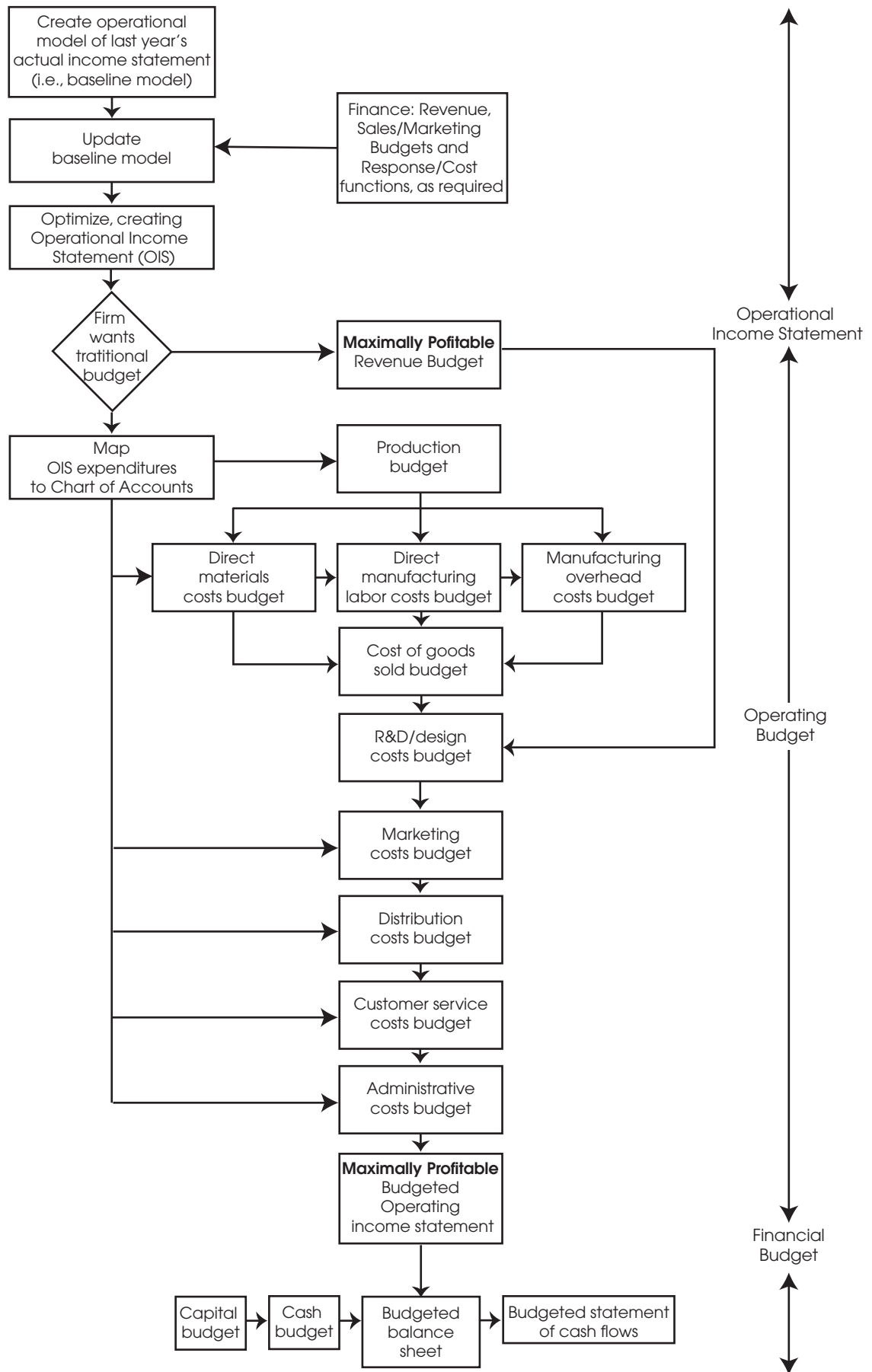


Master Budget Flow Chart* Operational



* Modified: Adapted from Charles T. Horngren, George Foster, and Srikant M. Datar, *Cost Accounting* (New York: Prentice Hall, 2000)