

G.V.M'S G.G.P.R. COLLEGE OF COMMERCE & ECONOMICS  
FARMAGUDI, PONDA  
INTRA SEMESTER ASSESMENT TEST - I  
B.COM. SEMESTER VI JANUARY 2014  
COST & MANAGEMENT ACCOUNTING  
TECHNIQUES OF COSTING(MAJOR 2)

MARKS:- 10

Duration:- 30 minutes

Q. 1) Assuming that the Cost structure and selling prices remain the same in I & II periods find out

P/V Ratio  
Fixed Cost  
Profit when sales are ₹ 1,00,000/-  
Sales required to earn Profit ₹ 20,000/-  
Variable Cost in IInd period.

Period	Sales	Profit
I	₹ 2,40,000/-	₹ 18,000/-
II	₹ 2,80,000/-	₹ 26,000/-

&&& best of luck &&&&