

G.V.M'S G.G.P.R. COLLEGE OF COMMERCE & ECONOMICS
FARMAGUDI, PONDA
INTRA SEMESTER ASSESSEMENT TEST – I OF SEMESTER VI JANUARY 2012
T.Y.B.COM.
METHODS AND TECHNIQUES OF COSTING – MAJOR - 2

MARKS:- 10

Duration:- 30 minutes

Q. 1) From the following data calculate:-

- i) BEP in Sale's Amount.
- ii) Number of units that must be sold to earn a profit of ₹ 1,20,000/-

Selling price per unit	₹	40/-	
Variable Factory cost Per unit	₹	22/-	
Variable Sale's cost Per unit	₹	03/-	
Fixed factory overheads	₹	1,60,000/-	
Fixed selling cost	₹	20,000/-	(5 mks)

Q. 2) A Company has annual fixed cost of ₹ 14 lakhs. In 2009 Sale's was ₹ 60 lakhs and in 2008 it was ₹ 45 lakhs and Profit in 2009 was ₹ 4,20,000/- higher than in 2008.

- i) At what level of sale's does the Co BEP
- ii) Find out Profit or loss on a sale's of ₹ 80/- lakhs.

(5 mks)

**** best of luck ****