Goa Vidyaprasarak Mandal's

GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE AND ECONOMICS FARMAGUDI, PONDA –GOA

B.COM. CBCS (SEMESTER V) INTRA SEMESTER ASSESSMENT (ISA-I) TEST, SEPTEMBER 2022 TECHNIQUES OF COSTING (DSE 3)

Duration: 30 minutesMarks: 10

Q) Answer any *One* of the following:

1. The following information was extracted from books of Hitachi Ltd. producing and selling 10,000

culars	Amount (₹)
al Sales	20,00,000
d Cost	5,60,000
able cost	4,60,000

units at Rs. 200 per unit.

You are required to:

- a) Calculate the profit/(loss) as per Marginal Costing equation.
- b) Calculate Profit Volume ratio.
- c) Calculate Break Even Point in sales value (Rs.),in Units and % of Break-even point sales to actual sales.
- d) Calculate Margin of safety in units& in value.
- e) Calculate Sales required to make profit of ₹4,80,000.(1X10 marks = 10 marks)

OR

2.Explain in brief.(Any Five)(5 x 02 marks = 10 marks)

- a. Fixed cost and variable cost.
- b. Break-even point.
- c. Margin of safety.
- d. Angle of incidence.
- e. Difference between Absorption costing and Marginal Costing.(Any 2 points)
- f. Benefits of marginal costing.(Any 2)

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