Modern Rules of Accounting :

Debit → Dr
Credit → Cr

1. Assets (সম্পদ) → Increase → Dr
   Decrease → Cr

2. Expenses (ব্যয়) → Increase → Dr
   Decrease → Cr

3. Liabilities (দায়)
4. Revenue (আয়)
5. Owner equity

→ Decrease → Dr
  Increase → Cr

Example :

1. Purchase furniture TK – 100000

Account
A/C

Furniture A/C Dr 10,0000
Cash A/C Cr 10,0000

Dr সবসময় আগে লিখতে হয়

2. Paid Salary TK 50,000

Salary A/C Dr 50,000
Cash A/C Cr 50,000

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3. purchase goods TK 20000 on account
বাকিতে

purchase A/C Dr 20000

Account payable A/C Cr 20000
পাওনাদার

4. Receive cash for service Revenue TK. 50,000

Cash A/C Dr 50,000

Service Revenue A/C Cr 50,000

5. Owner withdraw cash TK. 50,000 for his/her personal use.

withdraw A/C Dr 50,000

cash A/C Cr 50,000

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☐ Golden Rules of Accounting:

1. Personal Account → Receiver A/C Dr
   Giver A/C Cr
2. Real Account (Assets) → what's come in Dr
   what goes out Cr
3. Nominal Account → Purchase Land TK 50,00000
   (Expenses / Revenue) Land A/C Dr 50,00000
   Cash A/C Cr 50,00000

1. Personal Account : Example:

Mim received TK 1,00,000 from Asha

Mim A/C Dr 1,00,000

Asha A/C Cr 1,00,000

2. Real Account : Example:

~~Purchase load TK 50,00000~~

Purchase Land TK 50,00000

Land A/C Dr 50,00000

Cash A/C Cr 50,00000

3. Nominal Account : Example:

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3. Expenses/Loses A/c Dr

Revenue/Gains A/c Cr

(i) Salary paid TK 60,000

salary A/c Dr 60,000

cash A/c Cr 60,000

(ii) Received TK 70,000 for salary purpose/service revenue

Cash A/c Dr 70,000

Received salary/Revenue A/c Cr 70,000

□ ~~Expe~~ Revenue (বিক্রি) → cost 200000

Expenses (ব্যয়) 150000

Net Income → 50000

5 मेंस 5 marks

IAS – International Accounting Standard (IA

IAS-1 : presentation of financial statements

There are five elements of financial statement:

1. Statement of financial position
2. statement of comprehensive income or income statement.
3. Statement of change in equity
4. statement of cash flow
5. Note

□ Principle of Accounting (Book)
~ Kieso and Kimnel

□ Principles of Accounting information System

→ cost saving
→ usefulness
→ Flexibility
→ Effectiveness

} Definition / Explanation

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□ Elements of financial Statements :

There are 10 elements of financial statements

(Definition + example)

① Assets (furniture, cash, building etc)

② Liabilities (Account payable, bank loan)

③ Owner's equity (Owner's capital)

④ Investment by owners (Additional capital)

⑤ Distribution to owners (Withdrawal / Drawing)

⑥ Comprehensive income

⑦ Revenues (service Revenue)

⑧ Expenses (paid salary)

⑨ Gains (selling > purchase)

⑩ ~~Loses~~ Losses (selling < purchase)

Revenue - Expenses = Net Income

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Recognision and Measurement concepts

a) Assumption

1. Business Entity Assumption
2. Monetary unit "
3. Time period "
4. Going concern "

সবগুলোর Details পড়তে হবে।

b) Principles

1. Revenue Recognision principle
2. Matching "
3. Full Disclosure "
4. Cost principle

c) Constraints

1. Conservatism Constraint
2. Materility "
3. Cost-benefit Analysis
4. Industries practices

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Rules of closing ~~Entities~~ Entries

1. For all expenses :

Income summary A/C Dr

All expenses A/C Cr

Example

1. Salary paid Tk 50,000

Salary A/C Dr 50,000

Cash A/C Cr 50,000

Income summary A/C Dr 50,000

Salary A/C Cr 50,000

* Paid Rent Tk. 10,000

* Utilities expense Tk 20000

* Income summary A/C Dr. 10,000

Rent A/C ~~ex~~ Cr. 10,000

* Income summary A/C Dr 20,000

utilities ~~expe~~ A/C Cr 20,000

~~Incom~~

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Rules of closing Entries

(i) For all expenses :

Income Summary A/c Dr

Expense A/c Cr

(ii) For all Revenue :

Revenue A/c Dr

Income summary A/c Cr

(iii) For net income :

Income summary A/c Dr

Capital A/c Cr

(iv) For net loses :

capital A/c Dr

~~Dr~~ Income summary A/c Cr

(v) For Drawing / withdrawal

capital A/c Dr

Drawing / withdrawal A/c Cr

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MAH Limited company shows its Net income 10,00,000; Salaries expenses TK 100000; Rent expenses TK 50,000; Utilities expenses TK. 20,000; Service Revenue TK 20,0000; Rent Revenue TK 50,000; MAH withdraw TK 100000 for his personal uses. Shows the closing entries.

Soln:

For net income

Income Summary A/c	Dr	10,00,000	
Capital A/c	Cr		10,00,000

For all expenses

Income Summary A/c	Dr	100000	

(I) * Income summary A/c Dr. 170,000

Salaries exp. cr. 100000
Rent exp. cr. 50000
Utilitie exp. cr. 20000

x

(II) Income summary A/c Dr. 10,00,000
capital A/c cr. 10,00,000

(III) Service Revenue A/c Dr. 20,0000
Rent Revenue A/c Dr. 50,000

Income summary A/c cr. 250,000

(IV) capital A/c Dr. 100000
Withdrawal A/c cr. 100000

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Solⁿ

MAH Limited Com

closing Entries

For the month ended .....

Serial	Account Title	Ref	Debit (Dr.) TK	Credit (Cr.) TK
(1)	Income Summary A/c Dr. Capital A/c Cr.		10,00,000	10,00,000
(2)	Income Summary A/c Dr.		1,70,000	
	Salary expenses A/c Cr			1,00,000
	Rent expenses A/c Cr			50,000
	Utilities " A/c Cr.			20,000
(3)	Service Revenue A/c Dr.		2,00,000	
	Rent Revenue A/c Dr.		50,000	
	Income Summary A/c Cr.		-	2,50,000
(4)	Capital A/c Dr.		10,0000	
	Withdrawal A/c Cr.			10,0000

1set

next Sunday CT

The following transactions are given of MBSTU limited for Dec. 31. 2023.

1) Dec-1 the MBSTU Ltd investment in Tk 5,00,000

2) Dec-5 Purchase equipment for office purpose TK. 1,00,000

3) Dec-10 Received TK. 3,00,000 for service Revenue.

4) Dec-12 Paid Salary employees TK 1,50,000

5) " - 15 Paid office Rent TK. 30,000

6) " - 20 Purchase Generator TK. 50,000

7) " - 25 Received TK. 2,00,000 for service Revenue

Rent Revenue

8) " - 30 The authority withdraws cash TK. 50,000 for personal cases.

Requirement

a) Shows the Journal entries.

b) Post Journal entries to the ledger Account.

c) Prepared the trial balance to the MBSTU Ltd for Dec. 31. 2023

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d) Prepared the final Account / Balance sheet of the MBSTU Ltd on Dec 31. 2023.

Solution

Req-(a):

Date	Account Title	Ref.	Debit TK.	credit TK
Dec. 1, 2023	Cash A/c Dr. Capital A/c Cr.		5,00,000	5,00,000
" - 5	Equipment A/c Dr. Cash A/c Cr.		100,000	1,00,000
" - 10	Cash A/c Dr. Service Revenue A/c Cr.		3,00,000	3,00,000
" - 12	Salary A/c Dr. Cash A/c Cr.		1,50,000	1,50,000
" - 15	Rent A/c Dr. Cash A/c Cr.		30,000	30,000
" - 20	Generator A/c Dr. Cash A/c Cr.		50,000	50,000
" - 25	Cash A/c Dr Service Revenue A/c Cr.		200,000	2,00,000
" - 30	withdraw A/c Dr Cash A/c Cr		50,000	50,000

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b)

Cash Account Ledger

Date	Account title	Ref.	Debit TK	Cr. TK	balance TK
Dec.1, 2023	Capital A/c		5,00,000		5,00,000
Dec-5	Equipment A/c			1,00,000	4,00,000
Dec-10	Service Revenue A/c		3,00,000		7,00,000
Dec-12	Salary A/c			1,30,000	5,50,000
Dec-15	Rent A/c			30,000	5,20,000
Dec-20	Generator A/c			50,000	4,70,000
Dec-25	Service Revenue		2,00,000		6,70,000
Dec-30	Withdraw A/c			50,000	6,20,000

Dr. TK	Cr. TK	balance TK
	10,00,000	(10,00,000)
12,00,000		2,00,000
	3,00,000	(1,00,000)

→ যদি এরকম থাকে

Capital A/C Ledger

Date	Account title	Ref	Debit TK	Cr. TK	balance TK
Dec. 1-2023	cash A/C			5,00,000	(5,00,000)

Equipment A/C Ledger

Date	Account title	Ref	Debit TK	Cr. TK	balance TK
Dec-5 2023	cash A/C		1,00,000		1,00,000

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Service Revenue A/c Ledger

Date	Account title	Ref	Debit TK	credit TK	Balance TK.
Dec. 10-2023	~~Service Revenue~~ Cash A/c			3,00,000	(3,00,000)
Dec. 25	Cash A/c			2,50,000	(5,00,000)

Salary A/c Ledger

Date	Account title	Ref	Debit TK	credit TK	Balance
Dec-12	Cash A/c		1,50,000		1,50,000

Rent A/c Ledger

Date	Account title	Ref	Debit	credit	Balance
Dec-15	Cash A/c		30,000		30,000

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Generator Account
Ledger

Date	Account title	Ref	Debit	Credit	Balance
11-20	cash A/c		50,000		50,000

Withdrawal Account
Ledger

Date	Account title	Ref	Debit	credit	Balance
Dec-30	cash A/c		50,000		50,000

~~c) Cash A/~~

c)

MBSTU
Trial balance
For the month ended Dec. 2023

Serial No	Account title	Debit (TK)	Credit (TK)
1.	Cash A/C	6,20,000	
2.	Capital A/c		5,00,000
3.	Equipment A/c	1,00,000	
4.	Service Revenue A/c		500,000
5.	Salary exp. A/c	1,50,000	
6.	Rent exp. A/c	30,000	
7.	Generator A/c	50,000	
8.	Withdraw A/C	50,000	
		=10,00,000	=10,00,000

□ Debit→Credit না মিললে
Uncertainty A/C দিতে হবে

d) ~~Requ~~ Working-1:

MBSTU Limited Company
Income statement
For the month ended Dec. 31. 2023

Account Title	TK	TK
Revenue:		
Service Revenue	3,00,000	
(+) Service Revenue	2,00,000	5,00,000
Total Revenue=		
(−) Expenses:		
Salary exp.	1,50,000	
Rent exp.	30000	
Total expense=		(1,80,000)
Net income		3,20,000

লাভ হয়েছে

Working-2:

MBSTU Limited com.
Owner Equity statement
For the month ended Dec. 31-2023

Account title	TK
Initial capital	5,00,000
(+) Net income	3,20,000
	8,20,000
(-) withdraw	(50,000)
Ending capital	7,70,000

MBSTU Limited company
balance sheet
For the month Dec 31, 2023 → এখানে ended হবে না।

Liabilities	TK	Assets	TK
Current Liabilities:		Current Asset:	
		Cash	6,20,000
Longterm liabilities:		Fixed Asset:	
Owners equity	7,70,000	Equipment	1,00,000
		Generator	50,000
	7,70,000		7,70,000

Longterm liabilities: Debt, Note payable

Current Asset: Cash, Account receivable, Bank balance, Market securities

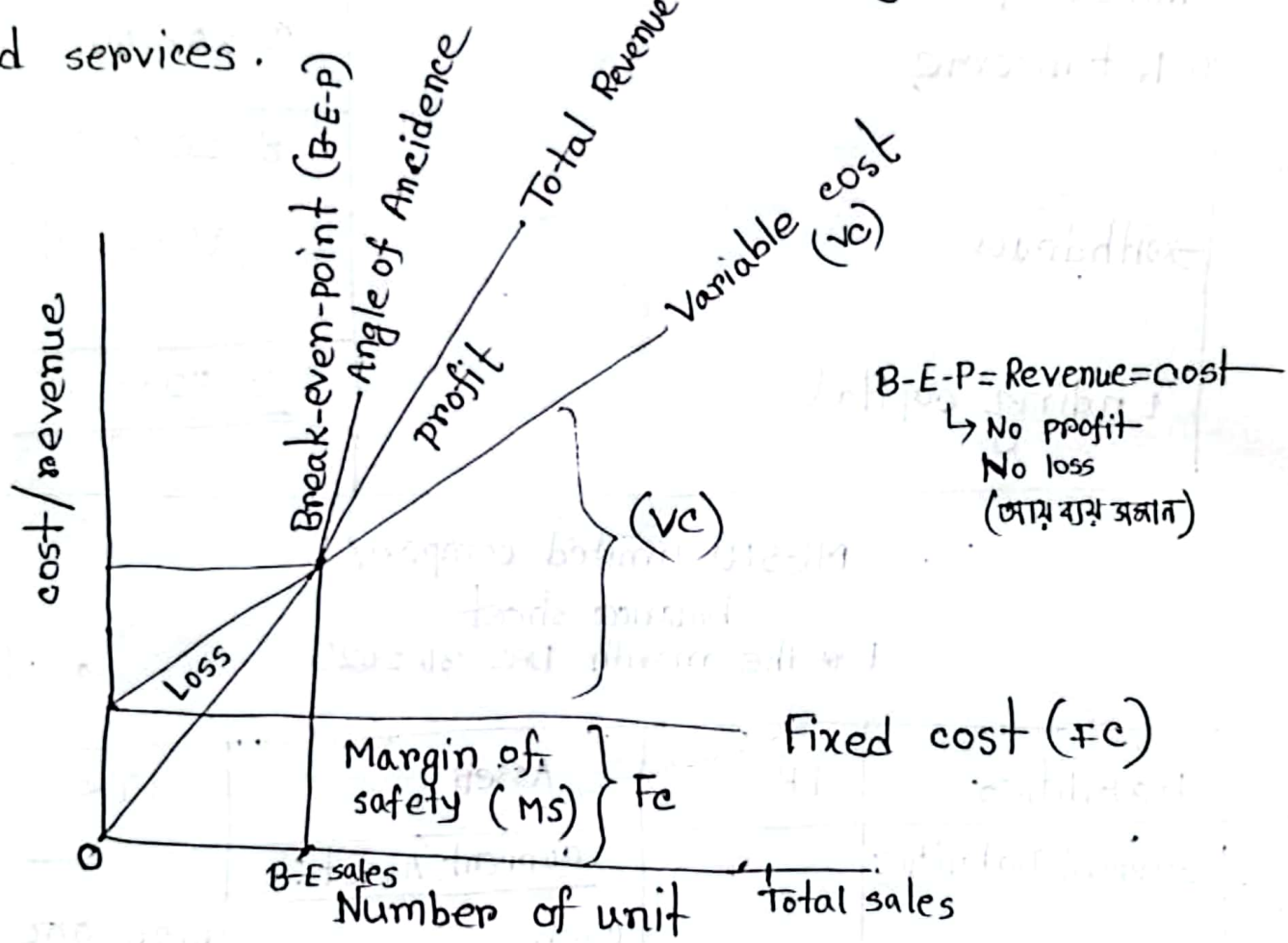
Current Liabilities: bank loan, Account payable (পাওনা)

1/2 set
৯৫%

C-V.P

Cost-volume-profit

It is relationship between cost incurred to manufacture goods or services and volume of goods and services produce and profit earn by selling those goods and services.



Total sales − Break-even sales = Margin of safety.

✓ Graph আসবে

Sales -	1,0,000
Variable cost (vc)	30,000
Contribution margin (CM)	70,000
(-) Fixed cost	25,000
Net income	45,000

Formula:

(I) Contribution margin (CM) = Sales – variable cost

(II) Profit = Sales – variable cost – Fixed cost

(III) Contribution margin ratio (TK) = $\frac{\text{Total contribution margin}}{\text{Sales}}$

$= \frac{\text{Sales} - \text{variable cost}}{\text{Sales}}$

(IV) Margin of safety (MS) (unit) = Total actual sales – Break-even sales

(V) Margin of safety Ratio (TK) = $\frac{\text{Margin of Safety}}{\text{Sales}}$

(VI) Break-even-point (B-E-P) (unit) = $\frac{\text{Total Fixed cost}}{\text{Contribution margin per unit (CMP/U)}}$

(VII) B-E-P (TK) $= \dfrac{\text{Total Fixed cost}}{\text{Contribution margin Ratio (CMR)}}$

(VIII) Target profit (unit) $= \dfrac{\text{Fixed cost + Target profit}}{\text{CM P/U}}$

(IX) T. profit (TK) $= \dfrac{\text{Fixed cost + Target profit}}{\text{CMR}}$

(X) Degree of operating leverage $= \dfrac{\text{contribution margin}}{\text{Net operating income}}$

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Assumptions of CVP Analysis / Limitations of CVP Analysis:

1. Selling price is constant.
2. Variable cost per unit will be fixed.
3. Fixed cost remains constant.
4. Total cost is suggested to be fixed.
5. In multiproduct company, The sales mix is constant.

What are the factors that are affected by CVP Analysis:

1. Selling prices
2. Sales volume
3. Unit variable cost
4. Total fixed cost
5. Mix of products sold.

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Pdf Q. solve

		Per unit	
Sales (20,000 unit)	12,00,000	$ 60	100%
Variable expenses	900 000	45	?%
Contribution margin	300000	$15	
Fixed expenses	240000		
Net income	60000		

Req-1:

$$\text{CM Ratio} = \frac{\text{contribution margin}}{\text{Sales}}$$

$$= \frac{3,00,000}{1200,000}$$

$$= 0.25$$

$$= 25\%$$

$$\frac{\text{CM per unit}}{\text{Sales per unit}}$$

$$= \frac{15}{60}$$

$$= 0.25$$

$$= 25\%$$

$$\text{variable expense Ratio} = \frac{\text{Variable expense}}{\text{Sales}}$$

$$= \frac{900000}{1200000}$$

$$= 0.75$$

$$= 75\%$$

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Req - 4

$$\text{Target profit} = \frac{\text{Fixed cost} + \text{Target profit}}{\text{CM p/U}}$$

$$= \frac{2,40,000 + 9,0000}{15}$$

$$= \frac{3,30,000}{15}$$

$$= 22000 \text{ unit.}$$

Req - 5

Margin of safety (MS) = actual sales - Break. even. sales

$$= 12,00,000 - 9,60,000$$

$$= \text{TK } 2,40,000$$

$$\text{Margin of safety Ratio} = \frac{\text{Margin of safety}}{\text{Sales}}$$

$$= \frac{240000}{1200000}$$

$$= 0.20$$

$$= 20\%$$

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Degree of operating leverage $= \frac{\text{Contribution margin}}{\text{Net operating income}}$

$= \frac{3,00,000}{60,000}$

$= 5.$

pdf 8.12

	TK	P.unit
Sales	4,50,000	30
VC	1,80,000	12
CM	2,70,000	18
Fixed exp	2,16,000	
	54,000	

CM ratio $= \frac{\text{Sales} - \text{VC}}{\text{Sales}}$

$= \frac{30-12}{30}$

$= \frac{18}{30}$

$= 0.60$

$= 60\%$

Req-1;

B-E-P (unit) $= \frac{\text{Fixed cost}}{\text{CM P/U}}$

$= \frac{2,16,000}{(30-12)}$

$= \frac{2,16,000}{18}$

$= 12,000$ units.

B-E-P (TK) $= \frac{\text{Fixed cost}}{\text{CM ratio}}$

$= \frac{2,16,000}{0.60}$

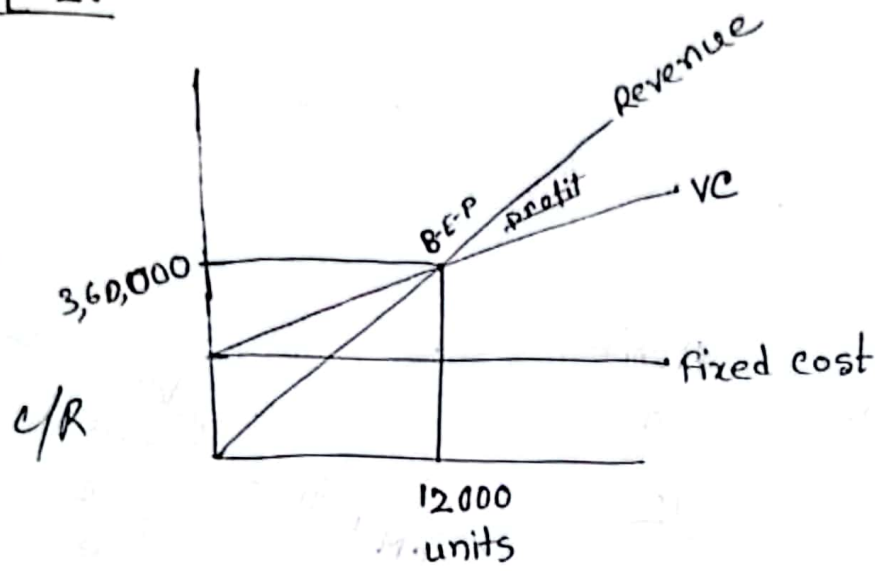
$= \text{TK } 360000$

check

B. E. P 12000×30

$= 3,60,000$

Req - 2:



Req - 3:

$$\text{Target profit} = \frac{\text{Fixed cost} + \text{Target profit}}{\text{CM per unit}}$$

$$= \frac{2,16,000 + 90000}{(30-12)}$$

$$= \frac{306000}{18}$$

$$= 17000 \text{ unit}$$

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Sales (17000×30)	5,10,000
variable cost (17000×12)	2,04,000
contribution margin	3,06,000
(-) Fixed cost	2,16,000
Net income	90,000

6.8

	Q.S
S.P	30 per unit
V.E	20 " "
Fixed exp.	7500 " "
unit sales	1000 per month

1. Margin of safety = Actual sales − Break even-sales

= 30,000 − 22500

= 7500

Note:

(i) Actual sale = (1000×30)
= TK 30000

(ii) B-E sales = $\frac{\text{Total fixed cost}}{SP-VP}$

= $\frac{7500}{30-20}$

= 750 unit × 30

= 22500 TK

বিকল্প

$\frac{7500}{(10/30)}$ = 22500 TK

(ii) Margin of safety Ratio $= \dfrac{\text{Margin of safety}}{\text{Sales}}$

$= \dfrac{7500}{30,000} = 0.25$

$= 25\%$

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Q

Sale	TK	%
Sale	80000	100 %
v. exp	32000	40%
CM	48000	60 %
Fixed exp.	38000	
Net operating income	10000	

Req 1:

$$\text{Degree of operating leverage} = \frac{\text{contribution margin}}{\text{Net operating income}}$$

$$= \frac{(80000 - 32000)}{10,000}$$

$$= \frac{48000}{10,000}$$

$$= 4.8$$

Req 2:

We know from req-1:

Degree of operating leverage = 4.8

Then, given it sales increase 5 %

So, Net operating will be = Degree of operating leverage × increase in sales

$= 4.8 \times 5\%$

$= 24\%$

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Req 3 :

	TK	%
Sales	84000	100 %
V. exp	33600	40%
contribution margin	50400	60 %
Fixed exp.	38000	
Net operating income	12400	

Now,

original operating income ⓐ 10,000

change in operating income ⓑ 12,400

~~So, change in operating income~~

so, change in operating income ⓒ = 12,400 − 10,000

= 2400

∴ Impact on operating income = c ÷ a

= 2400 ÷ 10,000

= 0.24

= 24 %

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18-12-24

	A	B	total
Sales	30,000	70000	100000
V. Exp	20,000	50000	70000
CM	10,000	20,000	30000

Fixed expense, 24,000

Net operating income 6,000

Req 1:

Contribution margin ratio $= \frac{CM}{Sales}$

$= \frac{30,000}{1,00,000} = 30\%$

Req 2:

Break-even-point (TK) $= \frac{\text{Fixed cost}}{\text{CM ratio}} = \frac{24000}{0.3} =$ TK 80,000

Req 3: [P = Product]

Original sales	P-A	P-B	total (%)
Sales	30,000 30%	70,000 70%	1,00,000 100%
Sales level at B-E-P	24000	56000	80000

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	P-A	P-B	Total
Break-even sales	24,000	56,000	80,000
Variable exp	16,000	40,000	56,000
CM	8000	16000	24000
Fixed exp			24000
Net operating income			0

→ ~~• Variable cost per unit fixed, but total vary.~~

6.10 ~~4M~~

23-12-24 Exam এ আসবে

Fixed cost is total fixed but per unit vary.

Total cost		unit	per unit cost
1,00,000	→	1000	100
1,00,000	→	500	200
1,00,000	→	100	1000

Variable cost per unit fixed but total vary.

per unit cost	unit	Total cost
10	1000	10,000
10	500	5000
10	100	1000

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5-01-25

** Cost sheet / cost statement

Prime cost = Direct material + Direct labour + Direct expenses.

Cost of goods Manufactured = Prime cost + Factory overhead + work-in-process (opening) − work-in-process (Ending)

cost of goods sold = cost of goods manufactured + opening finished goods − Ending finished goods.

cost of sales = cost of goods sold + administration expenses + ~~sallery~~ selling expenses.

Sales = cost of sales + profit

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cost sheet / cost statement

Direct material	10000	
(+) Direct labour	5000	
(+) Direct expenses	5000	
prime cost =		20,000
(+) Factory overhead :		
indirect labour	5000	
Factory supplier	5000	
Factory expenses	5000	
		15000
Factory cost =		35,000
(+) W-1-P (opening)		20,000
(−) W-1-P (ending)		(15,000)
cost of goods manufactured =		40000
(+) opening finished good		20000
(−) Ending finished goods		(10000)
cost of goods sold =		50,000
(+) administration expenses		10000
(+) selling expense		10000
cost of sales		70,000

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cost of sales	70,000
(+) profit 20% on cost	14000
Selling price / sales	84000

06-01-25

Suppose, ABC limited shows a cost sheet for the month Dec 31.2023

Raw material	34000
W-I-P (01-01-23)	5200
W-I-P (31-12-23)	6500
Finished goods (01-01-23)	13500
Finished goods (31-12-23)	8500
Direct wages 1400 hours per hour @Tk 2	
Direct expenses	7200
Factory utilities	4200
Indirect labour	9000
Factory expense	7000
Administration expenses	15000
Selling expenses	10,000

Profit on cost 20%

Prepare a cost statement for the ABC limited.

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Req: (i) Prepare prime cost

(ii) Determine the cost of good manufactured.

(iii) prepare a cost of goods sold.

(iv) Cost of Sales.

(v) Sales.

Soln: Cost sheet

Req-1:

Direct Raw Material	34000	
⊕ Direct wages	2800	1400×2 = 2800
⊕ Direct expenses	7200	
Prime cost =	44,000	

Req-2:

⊕ Factory overhead:

Indirect labour	9000	
Factory utilities	4200	
Factory expense	7000	
		20200
Factory cost		= 64200
⊕ W-I-P (opening)		5200
⊖ W-I-P (ending)		(6500)
Cost of goods manufactured		= 62900

Req-3:

cost of goods manufactured	62,900
(+) opening finished goods	13,500
(-) Ending finished goods	(8500)
cost of goods sold	= 67,900
(+) Administration expenses	15,000
(+) Selling expenses	10,000
	92,900

Req-4: cost of sales

(+) profit on cost 20 %	18,580
Req-5: selling price / sales	1,11,480

12-01-25

□ EOQ

Economic Order Quantity (EOQ)

1. Re-order level = Maximum usages x Maximum lead time

2. Minimum level = Re-order level − (normal usage x Normal Lead time)

3. Maximum level = Re-order level + Re-order quantity − (minimum usages x minimum lead time)

4. Average level = (Maximum level + Minimum level)/2

5. Safety stock = (Maximum usages − Normal usages) x normal lead time

6. Re-order point = Safety stock + (normal usages x normal lead time)

Q. How can you minimize your organization cost by using EOQ Technique ?

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15-01-25

The following data ~~how~~ has been given of ABC company

Maximum usages → 1000 units

Minimum usages → 500 units

Normal usages → 700 units

Maximum lead time 30 days

Minimum lead time 15 days.

Normal lead time 20 days

Re-order quantity → 500 unit

Requirement :

(i) Determine Re-order level

(ii) Determine minimum level

(iii) Determine Maximum level

(iv) Determine Average level

(v) Determine Safety stack.

Soln :

1. Re order level = Maximum usages × Maximum lead time

= 1000 × ~~05~~ 30

= 30000 units

2. Minimum level = Re order level − (normal usage × Normal lead time)

= 30000 − (700 × 20)

= 16000 units

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3. Maximum level = Re order level + Re order quantity − (minimum usage × minimum lead time)

$= 30000 + 500 - (500 \times 15)$

$= 23,000$ units

4. Average level = (Maximum level + Minimum level)/2

$= (23,000 + 16,000)/2$

$= 19500$ units

5. Safety stock = (Maximum usages − Normal usages) × normal lead time

$= (1000 - 700)$ units $\times$ 20 days

$= 300$ units $\times$ 20 days

$= 6000$ units

6. Re order point = safety stock + (normal usages × normal lead time)

$= 6000 + (700 \times 20)$

$= 20,000$ units.

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19-01-25

** Question

□ Accounting Equation :

Assets = Liabilities + owner's equity

A = L + OE

The following data has been given as follows :

Dec-10 purchase equipement on cash TK 20,000

Dec-15 Paid Salary TK. 40,000

" - 25 Sales goods on cash TK 40,000

" - 27 purchase goods on account TK. 30,000

Dec-20 Sales goods on account TK 30,000

Owner's withdrawal TK 50,000 for his/her personal uses

Shows the transaction in accounting equation.

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Soln

ABC Limited

for the month ended Dec 31, 2023

Date	Assets	= Liabilities	+ owner's equity
Dec-10	20,000		
	(20,000)		
Dec-15	(40000)		(40,000)
"20	30,000		30,000
"25	40,000		40,000
"27		30,000	(30,000)
	(50,000)		(50,000)
	(20,000)	30000	(50000)
		(20000)	

C-V-P

Sales	12 00000
variable expense	7 0 0000
contribution margin	50 0000
→ fixed exp	20 0000
Net income =	3,00,000

Requirement:

(i) Determine CM Ratio

(ii) " MS (unit) and (TK) ratio

(iii) B-E-P (unit) (TK)

(iv) Target profit (1,00,000)

(v) Degree of operating leverage.

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cost sheet

Raw material — 40,000

W-I-P (01.01.24) — 5,000

W-I-P (12.31.24) — 2000

Finished goods (12.31.24) — 8500

Direct wages
(1400 hours tk 2 per unit)

Direct expense — 2000

Indirect labour — 5000

Factory exp — 3000

Administration exp — 1000

Selling exp — 1500

profit of cost 20 %

prepare a cost statement for Dec. 2024

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EOQ

Ans

Q. How can you minimize your organization cost by using EOQ Technique.

Annual usages	Number of order	Quantity	Order in cost (37.5 per order cost)	Average Inventory (Quantity can 2 times cost)
1,20,000	20	6,000	20 × 37.5 = 750	3000
1,20,000	30	4000	1125	2000
1,20,000	40	3000	1500	1500
1,20,000	50	2400	1875	1200
1,20,000	60	2000	2250	1000

Carrying cost (Average Inventory × 1 Taka per)	total cost (order in cost + carrying cost)
3000 × 1 = 3000	3750
2000	3125
1500	3000
1200	3075
1000	3250

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closing Entries

Dec- 1 The MBSTU Limited invested TK 5,00,000

Dec- 5 purchase equipement for office purpose TK 1,50,000

" -10 Receive ~~servi~~ TK 5,00,000 for service Revenue

" -12 paid salary employees TK 1;50,000

" -15 Paid office rent TK 30000

" - 30 The authority withdraw cash TK 50,000 for personal uses.

Requirement

(i) shows the journal Entries (No need explain)

(ii) Post the journal entries to the Ledger Account

(iii) Prepare the trial balance to the MBSTU for Dec. 2024.

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Accounting Equation

Receive cash for service Revenue TK 50,000

Cash Dr 50000

Asset = Liabilities + owners equity

50,000	50,000

- Cash basis Accounting ?

  ~~Accounting~~ Example : ① purchase Equipment TK 50,000

- Accrual basis Accounting ?

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