

Final Exam

Name: Tawhidul Islam

ID : 011192118

Section: A

Date : 30 - 1 - 2022

Accounting

CSE

Ans to the Qsn No: 38

particulars	product			Total
	Vanilla Soap	Almond Shampoo	Aloe Vera Face pack	
Sales mix	50000	70000	30000	150000
variable expense ratio	30%	70%	40%	
CM Ratio	(100-30%) = 70%	(100-70) = 30%	(100-40) = 60%	
Sales mix	$\frac{50000}{150000} = 33.33\%$	$\frac{70000}{150000} = 46.67\%$	$\frac{30000}{150000} = 20\%$	

particulars	product			Overall
	Vanilla Soap	Almond Shampoo	Aloe Vera Face pack	
Sales	50000	70000	30000	150000
Variable Expense	<u>15000</u>	<u>49000</u>	<u>12000</u>	<u>76000</u>
CM	<u>35000</u>	<u>21000</u>	<u>18000</u>	<u>74000</u>
fixed Expense				<u>35000</u>
NI				<u>39000</u>

(a) ~~Overall CM ratio~~

Overall contribution Margin (cm) ratio

$$= \frac{74000}{150000} \times 100\%$$

$$= 49.33\%$$

Ans.

(b)

$$\text{overall BB P Sales} = \frac{\text{FC}}{\text{overall cm ratio}}$$

$$= \frac{35000}{0.4933}$$

$$= \$70950.7399$$

$$\text{CM Ratio} = 49.33\%$$

$$= 0.4933$$

(c)

(b)

verification

particulars	product			Total
	Vannilla Soap	Almond Shampoo	Alovera Face pack	
Sales	33.33%	46.67%	20%	70950.7399
Sales(Amount)	23647.88	33112.71	14190.15	70950.7399
variable Expense Ratio	30%	70%	40%	35950.7399
cm	70%	30%	60%	35000
fixed exp				35000
NOT				0

(d) (iii)

If Company's Sales increased by
90000 in total. Then NOI will
increase by = $90000 \times \text{cm ratio}$

$$\begin{aligned} &= 90000 \times 49.33\% \\ &= \$44397 \end{aligned}$$

that means new NOI will be

$$(39000 + 44397)$$

$$= 83397$$

Ans

163×14
 9×2

ton

(e)

MOS = Actual sales - BEP Sales in

$$\text{in dollar} = (150000 - 70950.7399)$$

$$= \$ 79,049.2601$$

If sales increase 20%

$$(150000 \times 20\%) + 150000 \\ = \$ 180000$$

Fixed cost increase 1.5%

$$= (35000 \times 1.5\%) + 35000 \\ = \$ 35525$$

Ans

Particular	Product	Total		
	Vanilla Soup	Almond Shampoo	Aloe Vera Face Puck	
Sales	59994	84006	36000	180000
variable expense	70982	58804.2	14400	<u>91202.4</u>
CM% + C	<u>51995.8</u>	<u>25201.8</u>	21600	88797.6
Fixed cost				<u>35525</u>
NOI				<u>53272.6</u>

NOI change = $(53272.6 - 39000)$

= \$ 14272.6

An

Ques 5 (a)

Particular	Cost Per Unit	Cost of 35000 unit	
		Make	Buy
purchased (7.40×35000)			259000
Manufacturing costing machinery casting		50000	
Direct material (3.10×35000)	3.10	108500	
Direct labour (2.10×35000)	2.10	94500	
Supervisor	1.50	60000	
M&H	0.60	21000	
Rent	0.30	12000	
	8.2	346000	

Particular	cont per unit	cont of 23000 units make	Buy
opportunity cost (-)	€ 80000		

Total making cont $(346000 - 80000)$
 $= 266000$

If the make battery the profit
 will decrease $(266000 - 259000)$
 $= \$7000$

A₂

Ans to the Ques No. 5

(b)

Particulars	Cont per unit	Cont of 35000 Unit make	Buy
Outside purchase Price	\$7.40		259000
Direct Material	\$3.10	108500	
Direct Labor	\$2.70	94500	
Supervision	\$1.50	852500	
M&H ($0.60 \times \frac{1}{2}$) Rent	\$0.15*	5250	
Additional Machinery costing		10500	
OP Cont		50000	
		\$10000	
yes By considering the cont the company Should buy if from external supplier.		331250	259000

Ques 3: What is the answer to the Ques No. 3

Financial accounting is also a foundation for understanding managerial accounting, which uses both financial and nonfinancial information as a basis for making decisions within an organization with the purpose of equipping decision makers to set and evaluate business goals by determining what information they need to make a particular decision and how to analyze and communicate this information. Managerial accounting

information tends to be used internally, for such purposes as budgeting, pricing, and determining production contrl. Since the ~~info~~ information is generally used internally, you do not see the same need for financial oversight in an organization's managerial data.

~~based on~~ Ans to the Ques No: 2

I think, it will chose cont structure with lower Fixed Cost. Lower level of Fixed cost means that the operating leverage is lower and

the company has not in so much risk.

But we know that in bad year, when the other things remains constant, firm with a lower fixed cost and higher variable cost will ~~accept~~ experience greater profit.

So, as i'm not a risk taker, and I am afraid about taking

I think that next year will be
good year, so I will follow lower
(2)

Fixed cost structure.

Cost	Amount	Description
Wages	1000000	Wages
Electricity	500000	Electricity
Water	500000	Water
Gas	500000	Gas
Depreciation	500000	Depreciation
Rent	500000	Rent
Transport	500000	Transport
Marketing	500000	Marketing
Office expenses	500000	Office expenses
Total	5000000	Total

Ans to the Ques. No. 4

(a)

Sol. solve for 14000000

Particular	High	Low
Indirect cost	10000000	$154 \times 400000 = 6160000$
Rent Fixed	5000000	5000000
Maintenance Expense	4000000	2840000
Total	19000000	14000000

$$\text{Indirect cost} = \frac{10000000}{65000}$$

$$= 153.85 = 154$$

Particular	Activity	Maintenance Cost
High	65000	4000000
Low	40000	2840000
Change	25000	1160000
Activity & Total Variable Maintenance Cost		

variable maintenance

$$\text{per unit} = \frac{\text{Changin Cost}}{\text{Change in Activity}}$$

$$= \frac{1160000}{25000}$$

fixed maintenance cost

$$= TMC - VMC$$

$$= 2840000 - (46.4 \times 40000)$$

$$= 984000$$

Conf Formula $y = 984000 + 26.4x$

(c)

Total Factory overhead cost in

= Indirect + Rent + ~~Maintain~~
Maintenance
cost

Total Factory overhead cost in

$= (154 \times x) + \text{Rent} + \text{Maintenance}$
cost

(d)

Maintenance cost $= 984000 + (26.4 \times 60000)$

$= 3768000$

max long F
total libidinal & sexual
energy & power
are given to
the object of desire
desire of sex
desire of love
desire of attachment
desire of protection

Total factory overhead

$$= (152 \times 60000) + 5000000 \\ + 3768000 \\ = 18008000$$

- 0 -

of 3
Total overhead

O.F.O.
Total overhead

100000
Total overhead

100000
Total overhead