Ans to the Question no: 01

Financial Statement:

Amin electronics company

Income rotatement

For the month 14 eour ended on 34st December, 2021

Description	Amount	Total
Revenues:	Professional State of Control of	de transferio de la companio del la companio de la companio de la companio del la companio de la companio del la companio de la companio del la companio de la companio de la companio de la companio del la compa
unemiened Intenest nevenue	33680	
Rental nevenue	240	33920
Expenses:		TOTAL CONTROL
salary enpense	9050	
Rental expense	3200	to the second se
utility expense	1970	
Supplies expense	4080	
Sunday expense	910	
Insurance expense	200	
		19410
Net profit	wat on a manufact of Committee of the control of the committee of the comm	14150

Amin electronics Company Owner's equity statement

For the month 1 year ended on 31st december 2021

Description	Amount	Total
Capital Net profit	30000	44510
1-) Drawings	8000	(8000)
Cunnent capital		3 6510

Amin electronies company Balance sheet As on 31st december 2021

Assets	Amount	Total	Liabilities and ownen's equity	Amount	Total
Cunnent Assets: Cash Account neceive- able supplies Insurance pre- poyment Fixed Assets: Land office equip- mont	19130 5440 1520 4600 3600	30690	Dunen's equity Liabilities: Accounts payable uncarned intemp trevenue Notes poyable Salwy payable owner's equity: Capital	1800 480 15000 500	1778D 36510
Total		5 4290	Total		54290

Ans to the Question no: 01 (OR)

<u>(t)</u>

Anafal and sons
Adjusting Journal entries
As on 31st December 2022

		4		and the state of t
Date	Panticulars	Ref	Debit	Credit
	supplies expense		. 800	
ti)	Supplies			800
	Depreciation expense-furniture		2000	
lii)	Accumulated depreciation —funnikae			2000
	Solvy expense Depreciation expense		1000	
tiii)	Salory expense Depreciation expense building salory payable Acumulated Bepreciation buil			1000
liv)	salwy expense		5000	
((V)	salony payable			5000
(v)	Account Receiveable		1300	
	Senvice Revenue			1300
lvi	unearned service novenue	and the second s	3000	
	Sonvice novenue			3000
	The second secon	HOLOGOPHICA CONTRACTOR OF THE PARTY OF THE P	NAMES AND ADDRESS OF THE PARTY	The state of the s

12)

Amafal and 60ns

Adjusted Trial balance

For the month/year ended on 3151 December 2022

Accounts thle	Unadjusto B	d Tribul alance	Adjustm	ents	Adjusted	al Balance
	Debit	Credit	Debit	Credit	Debit	Credit
Cash	6000				6000	
Account Receivenble	2000		1300	A	6300	
Supplies	1000			800	200	
Funnitune	10000			The second secon	10000	-
Acumulated Dep-Furniture		4000		2000		6000
Building	00000	,			30000	
Pleumulated Dep- Building		30000		1000		31000
Account Payable		2000		and the second s		2000
uneathed service		8000	3000		The second secon	5006
Salary payable			The second secon	5000	THE RESERVE OF THE BUILDING STREET, THE	5000
common stock		10000	meter en mei de tradicione de la companya de la co			10000
Rotained earnings		2000	control of the control of the second of the control			2000
Drawings	2 5000	The second section of the section of the performance of the section of the sectio	Contract of the Contract of th	CONTROL OF THE PROPERTY OF THE	25000	
Senvice novenue	ik 1994-billiolokususidak etni katrustusida Tübrilioni vi etnissi	60000		3000 1300		64300
Salony expense	16000	Andrews & Charles and Mail Constitutions	5000		21000	
Supplies enpense	and the second s		800		800	
Adventising enpense	3 000	erani aktivolojani store parie stanje su parabana	Billion of Memorina and and September 2018, the site of september 2018.		3000	
Depricolation emperse -fumitivie			2000	of annual constant and annual constant and annual constant ann	2000	
Depreciation expense Building			1 000		1000	The fact they have a contemporary to the contemporary they have a contemporary to the contemporary they are a contemporary to the contemporary they are a contemporary to the contemporary the contemporary they are a contemporary to the contemporary they are a contemporary to the contemporary they are a contemporary the contemporary they are a contemporary they are a contemporary the contemporary they are a contemporary the conte
Total	11 6000	_116000	73100	131 00	125300	125300

Agape Counseling Center

1 1.00-12 4.00-1-11-1-1	Unadjusted	Trual	Adjustme	NG 1	104 31, 2018 Adjusted -11	ilal balance	Income sto	atement.	Balance	sheet
Accounts THIE	Debit	Balance	Debi+	cnedit	Debit	Credit	Debit	Cnedit	Debit	Cnedit-
		Citedii	-		1/70				1670	
Cash	1670				1670					
Notes Receiveable	10340				10340				10340	
Supplies	560			150	410				410	
Propaid insurance	1790			390	1400				1400	
Furniture	27410			-	27410	4000		-	२७५१७	1860
Accumulated Destura	e	1480		380		1860				1860
Building Accumulated Dep- building	55 900				55900				5 5900	0.07.00
Accumulated Dep-		33560		160		33720			107 50	33720
EU1/CI	13700				13700				13700	1
Accounts payable uncarned service		14730				14730				14730
unearned service		6800	4400			2400	-			2400
NIP Jong term		18700				18700				18700
P.J Capital		34290		Charles and the control of the contr	and which the factors are about a circumstance of the common states of	34290				34290
R.J withdrawal	3800				3800	The state of the second			3800	
ouvice revenue		9970		4400	es en la mediad hi la commenti personale proprieta de la commencia de la commencia de la commencia de la comme	14370	and the same address and the desired and the same and the same at	14370		
Salary enpense	2170	man jan (includes, nime) Annes des Milles (en symptomer).	600	ancial dimension reconstrument of the first based 2714	27 70		2770			
utilities expense	490 640	The same of the sa			490		490			
hopenty tan expense	640				640		640			
Adventisement expense	1660				1060		1060			
salony payable				600		600		The state of the s		600
supplies expense			150		150		150			
Insurance expense			390		390		390			
Internest Hereine			170		170				170	
Intenest nevenue	A CONTRACT OF THE PARTY OF THE			170	and the second of the second o	170		170	and the same of th	
septieciation expense			380		380		360	Profesional and Profesional Control of the Control	want the specific plants of	
perse - day	tiparami valitata rijanjinina) ji japana, ar gi _{rili} ggana)	and on the hands in the standing of	160		160		160		THE PERSON NAMED OF THE PE	
Det income		THE DAMES AND THE STATE OF THE					8500		wasterland publishers in wag allow to pro-	8500
TE+al	119530	119530	6250	6250	120840	120840	14540	14546	114800	114800
10 120			=			===	==	===	===	11800
						T. Control of the con		1	a contract of the contract of	1

Ans to the Question no: 03

ATOM MUTORS Studement of cost of goods sold

JAMEMENT OF C	031 01 4		
Description	Amount	Amount	Amount
Dinect Materials:			diki da Queta (meta da para da
Haterials inventory, opening balance		8000	
Add: Punchases	132000		
Net purichase	- M ANT MEDICAL AND	132000	
Available Materials for use			140000
Jess: Materials inventory, ending balance			1 0000
Dinect materials consumed			130000
Add: Dinect labour			9 0000
Prime cost			22 0000
Add: Factory Overhead Utilities, Factory Maintonance, Factory Supplies, Factory Rent factory building Indinect labour Depriod ation factory	•	9000 24000 700 8000 56300 40000	
Total-factory overhead			610000
Total manufacturing costs			430000
Add work in process, opening balance			5000
1695 WUTIK IN IPTIOCESS, ending balance			20000
eost of good manufactured			415000
Add: finished goods inventory, openning balance east of goods available foresale	THE PART AND ADDRESS OF THE PARTY OF THE PAR		7000
	er e		422000
cost of finished good inventory, ending balance cost of goods sold			25 000
C 091 Dt 2000/5 Sold			397 000

Ans to the Question no: 04

ii biven,

fixed expense = \$ 108,000
Contribution margin pen unit,
$$CH = 50-32$$

$$= $18$$

$$\text{CM Tatio} = \frac{\text{CH}}{\text{Sales}}$$

$$=\frac{$16}{50}$$

.: BEP in sales unit = fixed expense / CH per unit

= 6000 units

.: BEP in sales amount = fixed expense / CH ration

= \$300,000

(i) Given - met,

CM port unit = \$18

.. Target profits sales unit =

Income Statement

A SECTION OF THE PROPERTY OF T	
6ales nevenue (15000 x 50)	750000
Cess vortiable expense (15000x32)	48 0000
Contribution movigin	270000
loss fixed expense	108 000
Net priofit income	16 2000

- .. Degree of openating leverage (DOL)
 - = contribution margin / Net operating income
 - = 270000 /162000
 - 1.67 times.

in If sales inchease by 40%, NOT will inchease by

- 40% X 1.67 times

-66.8%

Total amount of not operating income for nort year will be \$162000 + (\$162000 x 66.8%)

= \$270216.

Ans-to-the Question no:05

Haterial Purchase Budget and Expected each payment schedule:

Description	Quarter 1	Quartlers 2	Quarter	Quarten	Total
Budgeted Production units	5000	8000	7000	6000	26000
IX) port unit required materials	× 89	x 89	x & &	x89	× 89
Total nequinement for Production	40000	64000	56000	48 000	208000
Add: finding inventory (35% of the following quowten needs)	१२५००	14600	16 800	8000	8000
less: Beginning inventory	7000	22400	19600	16800	000F
Budgeted materials	55400	61200	53,200	34200	204000
(x) cost per g.	X1.50	×.1.50	X 1.50	X1.50	x1.50
Budget cost of materials	83100	83100 91800	41800 79800	79 800- 5 8800	31500
Paymont schodule:					
70% in the quarter acquired	5 8 170	64260	55860	41160	219 450
30% in the following quarton	2500	24930	275 40	23940	78910
Total cash Disbunsements	60 670	69 190	83400	65100	298360

Ans to the Question no: 5 (OR)

Enpected	Cash	collection	schodule

	July	August	September	n Total
Collection from May sale (43000 x 10%)	43000			43006
Collection from June sale (540000 X70%, 10%)	37 8 000	54000		432000
Collection from July sale (600000 x 20%, 70%, 70%)	120000	420000	60000	600000
collection from fugust sale 1900000 x 20%, 70%)		180000	630000	816000
Collection - from Septembersale			100000	100000
Total	541000	654000	790000	1985000
			The second secon	WITH THE RESIDENCE PROPERTY AND ADDRESS OF THE PARTY OF T

1b) Accounts neceivable on september 30

From August sales 900000 x 10%. - - . 90000

From September sales 500000 x 80% --- 400000

490000 .

Total