

B.Com-III
sem-IV
B&C

B.Com-III B&C Date = 21st April 2019
Advanced Accountancy Paper - III

Surprise Test - I

DATE: 21/04/2019

Seat No.	Name	Sign.	Mark (10)
VC-1	shruti Ajit Rukadikar	shruti	00
VC-2	Nikita Pandurang Kemble	NKemble	04
VC-3	Deeplaxmi Jitendra shinde	D.J.shinde	07
VC-4	Sayali Shiraji Sankpal.	Sankpal	04
VC-5	Samiya Aslam Mulla.	Samulla	04
VC-6	Mubina Amit Kalarwad	M.A.Kalarwad	10
VC-7	Nikita Sujit Patil	N.Patil	04
VC-8	Dhanshree Sanjay Patil	DSPatil	10
VC-9	Priyanka . M. Purohit	Priyanka	06
VC-10	Prithviraj Salokhe.	Prithviraj	06
VC-11	Abhishek Dalavi	Abhishek	07
VC-12	Ritika S. Kumbhar	Ritika	06
VC-13			
VC-14			
VC-15			

(12) Student Present

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21/03/2019



Surprise Test

07
10
Crash

P/V Ratio =

$$\begin{aligned} \text{Contribution} &= \text{Sales} - \text{Variable cost} \\ &= 100 - 60 \\ &= 40 \end{aligned}$$

Contribution = 40

$$\text{P/V Ratio} = \frac{\text{Contribution}}{\text{Sales}} \times 100$$

$$= \frac{40}{100} \times 100$$

$$= 40\%$$

P/V Ratio = 40%

$$\text{BEP (₹)} = \frac{\text{Total Fixed cost}}{\text{P/V Ratio}}$$

$$= \frac{5,00,000}{40\%}$$

$$\text{BEP (₹)} = 12,50,000$$

$$\text{BEP (P.U.)} = \frac{\text{Total Fixed cost}}{\text{Contribution P.U.}}$$

$$= \frac{5,00,000}{40}$$

$$\text{BEP (P.U.)} = 12,500 \text{ P.U.}$$

$$\text{Margin of safety} = \text{Actual Sales} - \text{Fixed cost BEP ₹}$$

$$= 40,00,000 - 27,50,000$$

$$= 12,50,000$$

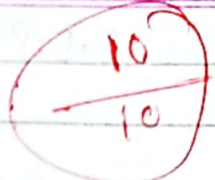
02

6. BEP if Fixed overhead Increased by 20%

$$\begin{aligned} \text{BEP (₹)} &= \frac{\text{Total fixed cost (Increased by 20\%)}}{\text{P/V Ratio}} \\ &= \frac{5,00,000}{40\%} \\ &= \frac{5,00,000 \times 20\%}{40\%} \\ &= \frac{6,00,000}{40\%} \end{aligned}$$

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① P/V ratio = $\frac{\text{Contribution}}{\text{Sales}} \times 100$



∴ Contribution = Sales - V.C
 = 100 - 60
 = 40

~~100~~
 100%

∴ P/V ratio = $\frac{40}{100} \times 100 = \underline{40\%}$

02

② B.E.P. (₹) = $\frac{\text{Total Fixed Cost}}{\text{P/V ratio}}$

= $\frac{5,00,000}{40\%}$
 = 12,50,000

02

③ Margin of safety = Actual sales - B.E.P. (₹)

∴ (Actual sales = 40000 × 100 = 40,00,000)

= 40,00,000 - 12,50,000
 = 27,50,000

④ B.E.P. (If fixed overheads increased by 20%)

④ B.E.P. (P.U.) = $\frac{\text{Total fixed cost}}{\text{Contribution P.U.}}$

= $\frac{5,00,000}{40}$
 = 12,500

$$\textcircled{5} \text{ B.E.P. (Z)} = \frac{\text{Total Fixed Cost} \times (\text{increased by } 20\%)}{\text{P.V. ratio}}$$

$$= \frac{5,00,000 \times 20\%}{}$$

$$= 5,00,000 + 1,00,000 = 6,00,000$$

02

$$\therefore \frac{6,00,000}{40\%}$$

$$= \underline{\underline{15,00,000}}$$

$$\textcircled{6} \text{ P.V. ratio} = \frac{\text{Contribution}}{\text{Sales}}$$

$$\therefore \text{Contribution} = \text{Sales} - \text{V.C.}$$

$$= (100 \times 20\%) - 60$$

$$= 120 - 60$$

$$= 60$$

02

$$\therefore \text{P.V. ratio} = \frac{60}{120} \times 100$$

$$= \underline{\underline{50\%}}$$

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① P/V. Ratio

$$\text{No. of units Produced} = 2,20,000 \quad 40,000$$

$$\text{Selling Price} = ₹100/- \text{ unit}$$

$$\therefore 40,000 \times 100 = 40,00,000$$

$$\text{P.V. Ratio} = \frac{147}{20} \times \frac{2,80,000}{4,00,000}$$

$$= \frac{7}{10}$$

$$= 0.7 \text{ ₹/ unit}$$

$$\text{P.V. Ratio} = \frac{\text{Contribution}}{\text{Sales}} \times 100$$

$$= \frac{40}{100} \times 100$$

02
$$\text{P.V. Ratio} = 40\%$$

② Break Even point (in ₹) = $\frac{\text{Total Fixed Cost}}{\text{P.V. Ratio}}$

$$= \frac{5,00,000}{40\%}$$

$$= 12,50,000$$

$$= 12,50,000$$

BEP (in unit)

$$= \frac{\text{Total Fixed Cost}}{\text{Contribution per unit}}$$

$$= \frac{5,00,000}{40}$$

$$= 12,500$$

$$= 12,500$$

$$= 12,500$$

③ Margin of safety = Actual Sales - BEP is £.
 $= 40,00,000 - 12,50,000$
 $= ₹ 27,50,000$

④ BEP in (£) = $\frac{\text{fixed cost}}{\text{PLV ratio}}$
 $= \frac{5,00,000 + (20\% \text{ of } 5,00,000)}{40\%}$
 $= \frac{5,00,000 + 1,00,000}{40\%}$

$= ₹ 15,00,000$

⑤ Revised PLV ratio when S.P increased by 20%.

Particulars	₹
a] Sales.	
[40,000 Units x (£100 + 20%)].	48,00,000
b] less:- variable cost	(24,00,000)
c] Contribution	24,00,000
d] less:- fixed cost	(5,00,000)
e] Profit	19,00,000
f] PLV ratio (c/a).	50%