

Sr. No	Roll No	Student Name	Sign	Marks
1	8708	TRAKTAN RIVEDI	<u>Trakta</u>	04
2	8651	Patil Shubham Prakash	<u>Patil</u>	05
3	8772	Vivek Palhad Zangar	<u>Zangar</u>	10
4	8634	Vinayak Sudhakar Patil	<u>Patil</u>	03
5	8521	Atw Maruti chompu	<u>Atw</u>	00
6	8512	Richard Ruzawo Babboza	<u>Richard</u>	00
7	8613	Azar Tabeeb Monino	<u>Monino</u>	00
8	8645	Peonjal Mahendra Patil	<u>Patil</u>	10
9	8535	Shrutika Shreenik Desai	<u>Desai</u>	01
10	8674	Akshata Sachin Sangar	<u>Sangar</u>	00
11	8519	Sujata Baban Bhumkar	<u>Bhumkar</u>	01
12	8585	Aishwarya Pramod Khatavkar	<u>Khatavkar</u>	02
13	8616	Kousar Chandso meloni	<u>Kousar</u>	03
14	8522	Shivani Raj chevan	<u>Chevan</u>	00
15	8773	Bagade Kajal Devdas	<u>Bagade</u>	02
16	8625	Laxmi A. Patilhat	<u>Patilhat</u>	03
17	8528	Rutuja B. Dalavi	<u>Dalavi</u>	07
18	8692	Shweta Krushnel Shinde	<u>Shinde</u>	05
19	8531	Aarti Bhimrao Dange	<u>Dange</u>	10
20	8648	Rutuja Ravindra Patil	<u>Patil</u>	00

T. Dabade
 Ctr. U.D. Dabade
 20/02/2020



②

$$\text{① P/V ratio} = \frac{\text{changes in profit}}{\text{changes in sales}} \times 100$$

$$= \frac{5000}{20000} \times 100$$

$$= 25\%$$

$$\text{contribution} = \text{sales} \times \text{P/V ratio}$$

$$= 120000 \times 25\%$$

$$= 30000$$

$$\text{contribution} = \text{Total fixed cost} + \text{profit}$$

$$30000 = \text{Total fixed cost} + 5000$$

$$\text{Total fixed cost} = 30000 - 5000$$

$$= 25000$$

$$\text{② BEP} = \frac{\text{Total fixed cost}}{\text{P/V ratio}}$$

$$= \frac{25000}{25\%}$$

$$= 100000$$

$$\text{③ Desired sales} = \frac{\text{Desired profit} + \text{fixed cost}}{\text{P/V ratio}}$$

$$120000 = \frac{\text{Desired profit} + 25000}{25\%}$$

$$120000 \times 25\% = \text{Desired profit} + 25000$$

$$30000 - 25000 = \text{Desired profit}$$

$$\text{Desired profit} = 5000$$

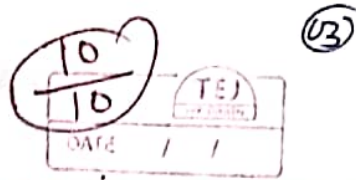
$$\text{Desired sales} = \frac{\text{desired profit} + \text{fixed cost}}{\text{P/V ratio}}$$

$$= \frac{12000 + 25000}{25\%}$$

Advance Accountance Paper III
Surprise test

Roll no - 8772

Sr. 3.



$$P/V \text{ Ratio} = \frac{\text{Change in Profit} \times 100}{\text{Change in Sale}}$$

$$= \frac{5000 \times 100}{20000} = 25\%$$

P/V Ratio = 25%

$$BEP = \frac{\text{Total Fixed Cost}}{P/V \text{ Ratio}}$$

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

$$2017 = 120,000 \times 25\% = 30,000$$

$$2018 = 130,000 \times 25\% = 32,500$$

$$\text{Contribution} = \text{Fixed Cost} + \text{Profit}$$

$$2017 \quad 30,000 = 30,000 + 0$$

$$30,000 = F.C. + 28,000$$

$$F.C. = 30,000 - 28,000 = 2,000$$

$$F.C. = 22,000$$

$$2018 = 35,000 = F.C. + 13,000$$

$$F.C. = 35,000 - 13,000$$

$$F.C. = 22,000$$

$$22,000 - 22,000 = 0$$

$$\therefore BEP = \frac{22,000}{25\%} = 88,000$$

$$BEP = \frac{22,000}{25\%} = 88,000$$

$$= 88,000$$

iii] Profit when sales ₹ 1,20,000

$$\text{Desired Sale} = \frac{\text{Desired Profit} + \text{Fixed cost}}{\text{P.V. Ratio}}$$

$$1,20,000 = \frac{\text{D.P} + \text{Fixed cost}}{25\%}$$

$$120,000 \times 25\% = \text{D.P} + 22,000$$

$$30,000 = \text{D.P} + 22,000$$

$$\text{Desired Profit} = 30,000 - 22,000$$

$$\text{D.P} = \underline{8,000}$$

iv] Sales Required to earn profit ₹ 12,000

$$\text{Desired Sale} = \frac{\text{Desired Profit} + \text{Fixed cost}}{\text{P.V. Ratio}}$$

$$= \frac{12,000 + 22,000}{25\%}$$

$$= \frac{34,000}{0.25} = 1,36,000$$

$$\text{Desired Sale} = \underline{1,36,000}$$

v] Margin of safety in year 2018

$$\text{Margin of safety} = \text{Actual Sale} - \text{BEP}$$

$$2017 = 1,20,000 - 88,000$$

$$2017 = 32,000$$

$$2018 = 1,40,000 - 88,000$$

$$2018 = \underline{52,000}$$

Advanced Accountancy Paper III
Surprised Test.

8645

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① P/V Ratio = $\frac{\text{Changes in Profit}}{\text{Changes in sales}} \times 100$

$\frac{5000}{20000} = 25\%$

② BEP = $\frac{\text{Total Fixed Cost}}{\text{P/V Ratio}}$

2017 Contribution = sales \times P/V Ratio.
 $120000 \times 25\% = 30000$

2018 Contribution = $140000 \times 25\% = 35000$

Contribution = Total Fixed Cost + Profit
 $30000 = \text{Total Fixed Cost} + 8000$
 $30000 - 8000 = \text{Total Fixed Cost}$
 $22000 = \text{Total Fixed Cost}$

BEP = $\frac{22000}{25\%}$

BEP = 88000

③ Profit under sales ₹ 120000.

Desired Profit = $\frac{\text{Desired Profit} + \text{Total Fixed Cost}}{\text{P/V Ratio}}$

$120000 = \frac{\text{Desired Profit} + 22000}{25\%}$

$120000 \times 25\% = \text{Desired Profit} + 22000$

$30000 = \text{Desired Profit}$

~~$8000 = \text{Desired Profit}$~~

④ BE sales Require a Profit ₹ 12000.
 Desired sales = $\frac{\text{Desired Profit} + \text{Fixed Cost}}{\text{P/V Ratio}}$

$$= \frac{12000 + 22000}{25\%}$$

$$= 34000$$

Desired sales = 136000

⑤ Margin of Safety 2018.
 Actual sales - BEP.

$$= 140000 - 88000$$

$$= 52000$$

Fixed Cost
 Total fixed cost = 22000
 Variable cost = 22000
 Total cost = 44000

$$\frac{22000}{88000} = 25\%$$

$$\frac{22000}{28000} = 78.57\%$$

⑥ Contribution Margin Ratio = $\frac{\text{Contribution}}{\text{Sales}}$
 = $\frac{150000}{200000} = 75\%$
 Fixed Cost = 22000
 Variable Cost = 22000
 Total Cost = 44000

Advance Accountancy

Surprise Test - 3

1] P/v Ratio = $\frac{\text{Contribution}}{\text{Net Sales}} \times 100$
 $= \frac{1,20,000}{1,20,000} \times 100$

1] P/v Ratio = $\frac{\text{Net Contribution}}{\text{Net sales}} \times 100$

$\frac{\text{Net sales}}{\text{Contribution}} \times 100$
 $= \frac{1,20,000}{1,20,000}$

31 BEP

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