

Q. 3 A.) Following details are available of JD Ltd :

(10)

Selling Price (Per Unit) – Rs. 60, Variable Cost (Per Unit) – Rs. 45 ,

Fixed Overhead – Rs. 10,000

Calculate : P/V Ratio and Break Even Point In Rs.

Also Calculate both in case of , all the following independent decisions are taken and implemented.

- If Per Unit Selling Price is increased by ~~10%~~ 20%.
- If Per Unit Variable Cost is increased by 20%
- If Fixed Overheads are decreased by 20%

B.) Two manufacturing companies which have the following operating details, decided to merge.

(5)

Particulars	Company- A (60% Capacity)	Company – B (100% Capacity)
Sales (Rs.)	3,00,000	10,00,000
Variable Cost (Rs.)	1,80,000	6,00,000
Fixed Expenses (Rs.)	1,00,000	2,00,000

You are required to Calculate :---

- P/V Ratio and Break Even Point of Merged Plant
- Expected Sales of the Merged Plant to make profit of Rs. 5,00,000.

OR

Q.3 A.) Discuss : Assumptions in Cost Volume Profit Analysis.

(5)

B.) Following figures are available from the books of CAMBAY INDUSTRIES LTD.

(10)

YEAR	2017-18	2018-19
Sales (Rs.)	8,00,000	12,00,000
Profit (Rs.)	40,000	80,000

Calculate :---

- P/V Ratio
- Fixed Cost
- Break Even Point (Rs.)
- Margin of Safety for the year 2018-19.

(2)