

MCQ Problems on Marginal Costing

Q.1. A company maintains a margin of safety of 25% on its current sales and earns a profit of Rs. 30 lakhs per annum. If the company has a p/v ratio of 40%, its current sales amount to A. Rs. 200 lakhs B. Rs. 300 lakhs C. Rs. 325 lakhs D. None of the above	Dec-11[2008] Q.1[d][iii] Ans: [B] 300 Lakhs
Q.2. Sales for two consecutive months of a company are Rs. 3,80,000 and Rs. 4,20,000. The company's net profits for these months amounted to Rs. 24,000 and Rs. 40,000 respectively. There is no change in P/V ratio or fixed costs. The P/V ratio of the company is A. 33 1/3% B. 40% C. 25% D. None of the above	Dec-11[2008] Q.1[d][v] Ans: [B] 40%
Q.3. The cost per unit of a product manufactured in a factory amounts to Rs. 160 (75% variable) when the production is 10,000 units. When production increases by 25%, the cost of production will be Rs. _____ per unit. (a) Rs. 145 (b) Rs. 152 (c) Rs. 150 (d) Rs. 140	June-12[2008] Q.1[d][v] Ans: (b) —Rs 152
Q.4. Selling price of a product is Rs. 5 per unit, variable cost is Rs. 3 per unit and fixed cost is Rs. 10,000. Then B.E. point in units will be: (a) 10,000 (b) 5,000 (c) 7,500 (d) None of the above	Dec-12[2008] Q.1[d][v] Ans: (b) 5,000
Q.5. If break-even sales is 60% of current sales and profit is Rs. 60,000, then the amount of contribution will be (a) Rs. 1,00,000 (b) Rs. 36,000 (c) Rs. 1,50,000 (d) Rs. 1,86,000	June-13[2008] Q.1[d][iii] Ans: (c) 1,50,000
Q.6. A production process has the capacity to produce either 4,000 units of A or 3,500 units of B or 5,000 units of C. Only one product can be made in a production period. The contributions per unit of A, B and C are Rs. 10, Rs. 11 and Rs. 8 respectively. The opportunity cost of A would be (a) Rs. 44,000 (b) Rs. 38,500 (c) Rs. 50,000 (d) Rs. 40,000	June-13[2008] Q.1[d][v] Ans: (d) 40,000
Q.7. Total cost of 2000 units is Rs. 32000 and for 3200 units is Rs.38,000. Fixed cost will be (a) Rs.32,000 (b) Rs.22,000 (c) Rs.20,000 (d) Rs.6,000	Dec-13[2008] Q.1[d][i] Ans: (b) 22,000
Q.8. The BEP is 15,000 units, Fixed Cost is Rs.22,500, variable cost per units Rs.45 the P/V ratio will be:- a. $33\frac{1}{3}\%$ (b) 55% (c) 15% (d) 25% d)None of these	Dec-13[2008] Q.1[d][i] Ans: D) 3.23%
Q.9. The P/V ratio of Delta Ltd., is 50% and the MOS is 40%. The company sold 500 units for Rs. 5,00,000. BEP will be :- (a) 500 units (b) 300 units (c) 400 units (d) None of these	June-14[2008] Q.1[d][i] Ans: (b) 300 units
Q.10. Fixed Cost is Rs.2,25,000; Profit is Rs.1,85,000;BRP is Rs.9,00,000 then Margin of Safety will be a)Rs.7,15,000 b)Rs.6,75,000 c)Rs.4,90,000 d)Rs.7,40,000	Dec-14 Q.1[d][i] Ans: (d) 7,40,000
Q.11. A Ltd has fixed costs of Rs.6,00,000 per annum.It manufactures a single product which sells for Rs.200/unit. Its contribution to Sales Ratio is 40%. A ltd's break even point in units is:- a)7,500 b)8,000 c)3,000 d)1,500	Dec-14[1] Q.1[d][iii] Ans: (a) 7500

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Accounting AS Level MCQ'S Paper-1 Topical Muhammad Nauman Malik,2019-12-01 Product details Author M Nauman Malik Article 111 Title Accounting AS Level MCQ s Paper 1 Topical Yearly Accounting AS Level MCQ s Paper 1 Topical Yearly BANK RECONCILIATION STATEMENTS ACCOUNTING FOR DEPRECIATION BAD DEBTS AND PROVISION FOR DOUBTFUL DEBTS INVENTORY VALUATION BASIC FINANCIAL STATEMENTS ACCOUNTING CONCEPTS AND CONVENTIONS CAPITAL AND REVENUE SUSPENSE ACCOUNT CONTROL ACCOUNTS ACCOUNTS FROM INCOMPLETE RECORDS FINANCIAL STATEMENTS OF PARTNERSHIP PARTNERSHIP CHANGES DISSOLUTION COMPANY BASICS COMPANY FINAL ACCOUNTS ISSUE OF SHARES AND DEBENTURES RATIO ANALYSIS CALCULATION RATIO ANALYSIS INTERPRETATION STATEMENTS OF CASH FLOWS COSTS CONCEPTS AND COST CLASSIFICATIONS JOB AND BATCH ORDER COSTING ABSORPTION COSTING BREAK EVEN AND PROFIT VOLUME ANALYSIS MARGINAL COSTING AND DECISION MAKING MARGINAL COSTING LIMITING FACTORS BUDGETING **Indira's Objective Agricultural Extension : MCQ's for Agricultural Competitive Examinations** Renu Arya,R.L. Arya,J. Kumar,2017-10-01 The competitive examinations have become a routine procedure of recruitment and admissions for higher position and education Now a days a large number of short objective type questions appear in the examination These questions call for quick answering for success within a specified short period of time A sincere effort has been made by the authors to present them in most easy short and understandable language for the benefit students farmers and those who are interested in agriculture and agricultural extension Indira s Objective Agricultural Extension for competitive exams in agricultural extension discipline contain 15 chapters covering all related discipline The chapters included such as Introduction historical perspective in relation to agriculture and extension extension principles approaches and programming extension education teaching and methods extension learning and evaluation communication and communication technology audio visual aids innovation evaluation and adoption participatory rural appraisal rural development and panchayati raj economic principle sociology and social work training manual agricultural statistics and appendix This book has given due importance and whole syllabus was covered as per UGC ICAR and SAU s programmes in relation to agriculture extension Each chapters contains multiple choice questions and total about 9000 objective questions with multiple choice have been framed and arranged sequentially for the easy understanding of the students Recent information and development in the field of agriculture extension have been incorporated in the text This book is primarily intended to serve as a appearing in competitive examinations of undergraduate post graduate and doctorate programmes in agricultural extension of various universities Thus this book is based on the syllabus of student of agriculture stream it may be useful not only to students but also teachers researchers as well as extension workers The chapters are chosen in view to cover the course contents of competitive examinations like IAS IFS ARS PCS Banking SAU s UGC and to get admissions in various degree programmes of SAU s and other universities This

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