

MCQ Problems on Marginal Costing

<p>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</p> <p>A. Rs. 200 lakhs B. Rs. 300 lakhs C. Rs. 325 lakhs D. None of the above</p>	<p>Dec-11[2008] Q.1[d][iii] Ans: [B] 300 Lakhs</p>
<p>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</p> <p>A. 33 1/3% B. 40% C. 25% D. None of the above</p>	<p>Dec-11[2008] Q.1[d][v] Ans: [B] 40%</p>
<p>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.</p> <p>(a) Rs. 145 (b) Rs. 152 (c) Rs. 150 (d) Rs. 140</p>	<p>June-12[2008] Q.1[d][v] Ans: (b) —Rs 152</p>
<p>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:</p> <p>(a) 10,000 (b) 5,000 (c) 7,500 (d) None of the above</p>	<p>Dec-12[2008] Q.1[d][v] Ans: (b) 5,000</p>
<p>Q.5. If break-even sales is 60% of current sales and profit is Rs. 60,000, then the amount of contribution will be</p> <p>(a) Rs. 1,00,000 (b) Rs. 36,000 (c) Rs. 1,50,000 (d) Rs. 1,86,000</p>	<p>June-13[2008] Q.1[d][iii] Ans: (c) 1,50,000</p>
<p>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</p> <p>(a) Rs. 44,000 (b) Rs. 38,500 (c) Rs. 50,000 (d) Rs. 40,000</p>	<p>June-13[2008] Q.1[d][v] Ans: (d) 40,000</p>
<p>Q.7. Total cost of 2000 units is Rs. 32000 and for 3200 units is Rs.38,000. Fixed cost will be</p> <p>(a) Rs.32,000 (b) Rs.22,000 (c) Rs.20,000 (d) Rs.6,000</p>	<p>Dec-13[2008] Q.1[d][i] Ans: (b)22,000</p>
<p>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:-</p> <p>a. $33\frac{1}{3}\%$ (b) 55% (c) 15% (d) 25% (d)None of these</p>	<p>Dec-13[2008] Q.1[d][i] Ans: D] 3.23%</p>
<p>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 :-</p> <p>(a) 500 units (b) 300 units (c) 400 units (d) None of these</p>	<p>June-14[2008] Q.1[d][i] Ans: (b) 300 units</p>
<p>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</p> <p>a)Rs.7,15,000 b)Rs.6,75,000 c)Rs.4,90,000 d)Rs.7,40,000</p>	<p>Dec-14 Q.1[d][i] Ans: (d) 7,40,000</p>
<p>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:-</p> <p>a)7,500 b)8,000 c)3,000 d)1,500</p>	<p>Dec-14[1] Q.1[d][iii] Ans: (a)7500</p>

Marginal Costing Mcq

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Marginal Costing Mcq:

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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Marginal Cost Analysis and Pricing of Water and Electric Power Yves Albouy,1983

Managerial Economics S. Charles Maurice,Charles W. Smithson,1988 **Cost-benefit Analysis** Peter G.

Sassone,William A. Schaffer,1978 Textbook on the theory and methodology of cost benefit analysis covers criteria for decision making shadow pricing discount rate etc Bibliography pp 175 to 177 graphs and statistical tables

Microeconomics and Behavior Robert H. Frank,2010 Covers the essential topics of microeconomics while exploring the relationship between economics analysis and human behavior This book helps students develop economic intuition

Journal of Farm Economics ,1959 *Pricing by User Class* James Paul Bell,1978 **Managerial Economics** K. K.

Seo,1991 Stydy guide prepared by William A Long and K K seo B U 7585 7586

Microeconomics with Business

Applications Roger D. Blair,Lawrence W. Kenney,1987-03-10 This unique text explains the relevancy of economics by applying theory to real world business situations showing students how to use microeconomics to understand and make decisions in the business world Basic theory is solidly developed and illustrated with numerical problems graphs tables and boxed references within each chapter Four hundred end of chapter problems help develop analytical skills and show students how to think like economists and analyze economic business problems Topics include supply and demand analysis in output and input markets applications of the monopoly model several discussions of competitive pressures and pricing and how to make decisions under uncertainty or when information is incomplete

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And Evaluation of Local Automotive Taxation 8 Other Urban Taxes Policy Objectives Local Income Taxes General Sales Taxes Local Taxes on Industry Commerce and Professions Terminal Taxes Local Sumptuary Taxes Entertainment Taxes Minor Local Taxes Licenses and Fees Summary and Evaluation Pt III User Charges for Urban Services 9 Issues in Pricing Urban Services The Efficiency Argument for User Charges Fiscal Considerations and Full Cost Pricing Income Distribution Considerations The Politics and Institutions of Public Service Pricing 10 Charging for Urban Water Services Pricing Water Supply Services Sewerage and Drainage Summary 11 Charging for Other Urban Services Electricity and Telephone Services Collecting and Disposing of Solid Waste Mass Transit Housing Development Charges Pt IV Intergovernmental Fiscal Relations 12 The Structure of Urban Governance Fiscal Decentralization The National Structure of Urban Government

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value *Labour Market Economics* Morley Gunderson, 1980 Textbook on labour economics with particular emphasis on Canada examines economic theory economic policy and econometrics analysis in relation to labour supply labour force participation esp Woman worker married women guaranteed income retirement hours of work human capital labour demand wage determination incl Role of trade unions wage structures unemployment sex discrimination etc Bibliography after each chapter graphs and statistical tables

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