

# Download File PDF Solution 2010 Cvp Question

#Jenny



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Cool! I'am really happy

#Markus Jensen



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#Diego Butler



so many fake sites. this is the first one which worked! Many thanks

## 01. Solution – Zamana CVP

Total variable cost =

Material consumed = Tk. 40,000

Variable overheads = Tk. 10,000

Labour = Tk. 20,000

Total = Tk. 70,000

Variable cost per unit = Tk. 70,000 / 4,000 units = Tk. 17.50

Contribution per unit = Sales per unit – Variable cost per unit

= Tk. 25 - Tk. 17.50 = Tk. 7.50

i. Sales level in units at which there is neither profit nor loss:

BEP (Units) =  $\frac{\text{Fixed cost}}{\text{Contribution per unit}} = \frac{\text{Tk. 18,000}}{7.50} = 2,400$  units

Req- (ii) sales needed to earn a profit of 20% on sales

Let X be the number of units sold

Total sales = Variable Cost + Fixed Cost + Profit

=> 25x = 17.50x + 18,000 + (20% of 25x)

=> 25x = 17.50x + 18,000 + 5x

=> 25x - 17.50x - 5x = 18,000

=> 2.50x = 18,000

$\therefore X = \frac{18,000}{2.50} = 7,200$  Units

$\therefore$  Total sales 7,200 units x 25 = Tk. 1,80,000 to earn a profit of 20% on sales

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