

- Q.5 a)** Direct Material Cost per unit 25 **15**
Direct wages cost per unit 15
Direct Expenses per unit 05
Variable overheads per unit 05
Sales commission 10% of selling price
Fixed overheads Rs. 400000
Selling price per unit Rs. 100
Find out:
1) BEP (Units & Sales value)
2) PVR
3) Required sales to earn profit of Rs. 200000.
4) Profit or loss at sales o Rs. 2000000
- Q.5 b)** Write a note on method of Accounting of changes. **10**