



“Dissemination of Education for Knowledge, Science and Culture”

Shikshanmaharshi Dr. Bapuji Salunkhe

Shri Swami Vivekanand Shikshan Sanstha's

VIVEKANAND COLLEGE, KOLHAPUR

(An Empowered Autonomous Institute)

DEPARTMENT OF COMMERCE

(2024-25)

NOTICE

Date: 20th December, 2024

All the students of B.Com Part- III, A Division are hereby informed that Department of Commerce has conducted Unit Test of Advanced Accountancy Paper- I on “Marginal Costing ” on 27th December, 2024 at 8.20 am. Students should remain present in time in room number - 413.

Dabade

Dr. U. D. Dabade

Subject Teacher

SS

Mr. S. S. kale

HEAD

Head of the department
DEPARTMENT OF COMMERCE
VIVEKANAND COLLEGE, KOLHAPUR
(EMPOWERED AUTONOMOUS)

Activity - Unit Test on Marginal Costing

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[Signature]
27/12/2024
Dr. U. D. Dabade



Name - Janhavi Sachin Salokhe.

Subject - Account

Std - B.Com III, Div - A

167
20

167/20

Q Write down equation for the calculation of

- i) Contribution
- ii) P/V Ratio
- iii) Break Even point
- iv) Margin of safety
- v) Desired sale
- vi) Desired Profit

→ i) Contribution

$$\begin{aligned}\text{Contribution} &= \text{Sales} - \text{Variable cost} \\ &= \text{Fixed cost} + \text{Profit} \\ &= \text{Sales cost} - \text{Loss} \\ &= \text{Sales} \times \text{Contribution}\end{aligned}$$

$$\text{Contribution (per unit)} = \text{Sales (in unit)} - \text{Variable cost (in unit)}$$

ii) Profit volume Ratio

$$\text{P/V Ratio} = \frac{\text{Contribution}}{\text{Sales}} \times 100$$

$$\text{P/V Ratio} = \frac{\text{changes in contribution}}{\text{changes in sales}} \times 100$$

$$\text{P/V Ratio} = \frac{\text{changes in profit}}{\text{changes in sales}} \times 100$$

iii) Break Even Point = $\frac{\text{Fixed cost}}{\text{Contribution per unit}}$

iv) Margin of safety

$\text{Actual sale} - \text{Break Even point}$

v) Desired sale

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Bcom. III Div - A

Sub - Advance Accounting

Unit test - I - Margin of Safety

Q - Write down equation for the calculation of

- i) Contribution
- ii) P.V. Ratio
- iii) Break even point
- iv) Margin of Safety
- v) Desired Sale
Desired Profit

i) $\text{Contribution} = \text{Sales} - \text{variable Cost}$

$\text{Contribution in P.O} = \text{Sales (P.O)} - \text{variable Cost (P.O)}$

ii) $\text{Profit volume ratio} = \frac{\text{Sales}}{\text{Contribution}} \times 100$

$\text{P.V. Ratio in P.O} = \frac{\text{changes in Sales}}{\text{changes in Contribution}} \times 100$

iii) $\text{Break even point} = \frac{\text{Total Fixed Cost}}{\text{Profit Volume Ratio}}$

$\text{Break Even point in Per unit} = \frac{\text{Total Fixed Cost}}{\text{Contribution per unit}}$

iv) $\text{Margin of Safety} = \text{Actual Sale} - \text{Break even point}$

$\text{margin of safety in P.O} =$

$$6) \text{ Desired Sale} = \frac{\text{Desired Profit} + \text{Total Fixed Cost}}{\text{P.V. Ratio}}$$

$$\text{Desired Profit} = (\text{Desired Sale} \times \text{P.V. Ratio}) - \text{Total Fixed Cost}$$

Name : Gouri Dharmesh Pawar

Roll No : 6856

Sub : Marginal Costing

Equation for the calculation of

- 1) Contribution
- 2) P/V Ratio
- 3) Break even point
- 4) Margin of Safety
- 5) Desired Sales
- 6) Desired profit

1) Contribution

→ $\text{Contribution} = \text{Sales} - \text{Variable Cost}$
 $\text{Contribution} = \text{Fixed Cost} + \text{Profit}$
 $\text{Contribution} = \text{Fixed Cost} - \text{Loss}$

2) $\text{P/V Ratio} = \frac{\text{Contribution}}{\text{Sales}} \times 100$

$\text{P/V Ratio} = \frac{\text{Change in Contribution}}{\text{Change in Sales}} \times 100$

$\text{P/V Ratio} = \frac{\text{Change in Profit}}{\text{Change in Sales}} \times 100$

$$3) \text{ Margin of safety} = \frac{\text{fixed cost}}{\text{plv Ratio}}$$

$$\text{Margin of safety} = \text{Actual sales} - \text{BEP.}$$

$$4) \text{ Desired sales} = \frac{\text{desired sales} \times 100}{\text{plv Ratio}}$$

$$2) \text{ Break even point} = \frac{\text{fixed cost}}{\text{contribution}}$$

$$\frac{10}{20}$$

$$5) \text{ Desired profit} = \frac{(\text{Desired profit} \times \text{Contribution}) - \text{fixed cost}}{\text{plv Ratio}}$$

Name :- Sanika Sambhaji Chitruk.

Class :- B.Com - III Roll No. - 6831

- Unit test on Marginal Costing.

Q. Write down equation for the calculation of

i) Contribution.

ii) P.V. Ratio.

iii) Break even point.

iv) Margin of safety

v) Desired sales.

vi) Desired profit.

i) Contribution =

$$= \text{Sales} - \text{Variable cost}$$

$$= \text{Fixed cost} \times \text{P.V. Ratio}$$

$$= \text{Fixed cost} - \text{loss}$$

ii) P.V. Ratio =

$$= \frac{\text{Changes in Profit}}{\text{Changes in sales}} \times 100$$

$$= \frac{\text{Contribution}}{\text{Sales}} \times 100$$

$$= \frac{\text{Total fixed cost}}{\text{Total volume cost}}$$

Break-even point. =

Margin of safety. =

$$= \text{Actual sales} - \text{BEP}$$

$$= \text{Actual sales} - \text{BEP}$$

Vaishnavi. M. Borchate.

B.com. T.Y. Div - A

Roll no:- 6830

* Unit Test of Marginal Costing *

Q.1. Write down equation For the calculation of +

- 1) Contribution
- 2) P.V Ratio
- 3) Break Even point.
- 4) Margin of safety
- 5) desire sales
- 6) desire profit

$$\begin{aligned}
 1) \text{ Contribution} &= \text{Sales} - \text{Variable cost} \\
 &= \text{Fixed cost} + \text{Profit} \\
 &= \text{Fixed cost} - \text{Loss}
 \end{aligned}$$

$$\begin{aligned}
 2) \text{ P.V. Ratio} &= \frac{\text{Contribution}}{\text{Sales}} \times 100 \\
 &= \frac{\text{changes in contribution}}{\text{changes in sale}} \times 100 \\
 &= \frac{\text{changes in}}{\text{changes in sale}}
 \end{aligned}$$

$$\begin{aligned}
 3) \text{ Break Even point} &= \frac{\text{Total Fixed cost}}{\text{profit Volume Ratio}} \\
 &= \frac{\text{Total Fixed cost}}{\text{contribution per unit.}}
 \end{aligned}$$

4) Margin of safety =

Actual sales - B.E.P sales

$$\text{Margin of safety} = \frac{\text{Profit}}{\text{contribution per unit}}$$

5) Desire sales = Desire profit + Fixed cost

profit / Volume Ratio

6) Desire profit = (Desire sales x PV Ratio) - Fixed

10/27

10
20

Name:- Samika Dnyaneshwar Sawant. R.N:- 6860.

subject:- A/c.

Cg:- Vivekanand College Kolhapur.

Sub:- Unit test of marginal costing.

write down equation for the calculation of

- i) Contribution.
- ii) P.V. Ratio.
- iii) Break even Point.
- iv) margin of safety
- v) desired sale
- vi) desired Profit.

1) Contribution =

i) Sales - Variable Cost.

ii) fixed Cost + Profit.

iii) fixed Cost - loss.

iv) Sales $\times$ P.V. Ratio.

Contribution Profit = Sales Per unit - Variable cost Per unit.

2) P.V. Ratio =

1) $\frac{\text{Changes in Sales}}{\text{Changes in Profit}} \times 100$

2) $\frac{\text{Contribution}}{\text{Sales}} \times \text{P.V. Ratio} \times 100.$

3) $\frac{\text{fixed Cost}}{\text{Contribution}} \times 100.$

3) Break even Point Ratio =

1) Contribution

to calculate off Sales

2) Rep. Ratio

Sales.

4) Margin of Safety :-

1) Sales :- desired Profit - fixed cost
P.V. Ratio.

2) Profit :- (desired sales x P.V. Ratio) - fixed cost

Unit Test

8/20

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Date:	

Name: Rutuja Kapil Kamble.

Std: B.Com III, Roll No. 6839

Test of marginal costing

Write down equation for the calculation of

- 1) Contribution
- 2) P/V Ratio
- 3) Break even point
- 4) Margien
- 5) Desired Sale
- 6) Desired Profit

→ i) Contribution = Sales $\times$ P/V Ratio

ii) P/V Ratio = $\frac{\text{changes in Profit}}{\text{changes in Sale}} \times 100$

iii) Break even point = $\frac{\text{Total fixed Cost}}{\text{Contribution}}$

iv) Margien

8/20

18/20

Name : Dhonashri Nandkumar Zapate
Class : Bcom III (Marathi Medium)
Subject : Accountancy Roll No : 6867
Unit Test on Marginal Costing

- Q. Writedown Equation for the calculation of
- 1) Contribution
 - 2) Profit Volume Ratio
 - 3) Break Even Point
 - 4) Margin of Safety
 - 5) Desired Sales
 - 6) Desired Profit

→ 1) $\text{Contribution} = \text{Sales} - \text{Variable Cost}$
 $= \text{Fixed Cost} + \text{Profit}$

2) $\text{Profit Volume Ratio} = \frac{\text{Contribution}}{\text{Sales}} \times 100$
 $= \frac{\text{Change in Sale}}{\text{Change in Profit}} \times 100$

3) $\text{Break Even Point} = \frac{\text{Fixed Cost}}{\text{Profit Volume Ratio}}$

4) $\text{Margin of Safety} = \text{Actual Sales} - \text{Profit}$

5) $\text{Desired Sales} = \frac{\text{Desired Profit} + \text{Fixed Cost}}{\text{Profit Volume Ratio}}$

6) $\text{Desired Profit} = (\text{Desired Sales} \times \text{PV Ratio}) - \text{FC}$

Name - Diksha Suresh Lohar

Class - B.com III

Sem - VI

Roll no - 6847

Subject - Advance Accountancy

Unit test of Marginal costing

Write down equation for the calculation of

- 1] Contribution
- 2] Profit value ratio
- 3] Break even point
- 4] Margin of safety
- 5] Desired sales
- 6] Desired profit

$$1] \text{ Contribution} = \frac{\text{Fixed cost} - \text{Sales}}{\text{Fixed cost} + \text{profit}}$$

$$2] \text{ Profit value ratio} = \frac{\text{Contribution}}{\text{Sales}} \times 100$$

$$= \frac{\text{change in contribution}}{\text{change in sales}} \times 100$$

$$= \frac{\text{change in contribution (Perunit)}}{\text{sales (perunit)}} \times 100$$