مكتبة "خُذْ وأعطِي" الإلكترونية

جامعة آل البيت " كلية الإقتصاد "

مجموعة طلابية تسعى لتوفير كل ما يلزم طلاب
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مكتبة خذ وأعطي الالكترونية

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جامعة آل البيت

Faculty of Finance and Business Administration
Accounting Department
First Exam in Managerial Accounting 504435
2012/2013

اسم الطالب: [redacted]

الرقم المتسلسل: 51

وقت المحاضرة: ...كاب1...

اسم المدرس: جمال

First Question:: *(18 marks)*

Yara company produces three products A, B, C. The following information relating to three products:

Statement	A product	B product	C product
Selling price per unit J.D	10	21	25
The variable cost per unit J.D	8	14	18
Selling mixing ratio %	20	50	30

Fixed costs for all products 42000 JD

Instruction:

1. Find the average contribution margin. *(2 marks)*
2. Find the average selling price. *(2 marks)*
3. Find the average Variable cost. *(2 marks)*
4. Calculate the break-even point in units for all products together. *(2 marks)*
5. Calculate the break-even point in JD for all products together. *(2 marks)*
6. Prepare Income Statement for all products together. *(2 marks)*
7. Calculate the break-even point in units for A product under mix ratio. *(2 marks)*
8. Calculate the break-even point in JD for C product under mix ratio and under average selling price which was calculated to Instruction Number (2). *(2 marks)*
9. Calculate the break-even point in JD for B product under mix ratio and under selling price (25 JD). *(2 marks)*

Answer Sheet for Instruction Number (1) (average contribution margin):

~~10 X 20% + 50 X 20% + 30 X 20%~~

A.SP. = 10 X 20% + 21 X 50% + 25 X 30% = 20

A.V.C = 8 X 20% + 14 X 50% + 18 X 30% = 14

$\boxed{6}$

Answer Sheet for Instruction Number (2) (average selling price.):

10 X 20% + 21 X 50% + 25 X 30% = $\boxed{20}$

Answer Sheet for Instruction Number (3) (average Variable cost.):

8 x 20% + 14 x 50% + 18 x 30% = $\boxed{14}$

Answer Sheet for Instruction Number (4) (break-even point in units for all products together.):

$\frac{42000}{6}$ = 7000 unit

Answer Sheet for Instruction Number (5) (break-even point in JD for all products together.):

7000 x 20 = 140000 JD

Answer Sheet for Instruction Number (6) (Income Statement for all products together)

Descriptions	Number of Units	Price of Units	Amounts JD
Rev.	7000	20	140000
V.C	7000	(14)	(98000)
C.m	7000	6	42000
F.C	7000	(6)	(42000)
N.		0	0

Answer Sheet for Instruction Number (7) (break-even point in units for A product under mix ratio):

140000 x .2 = 28000 unit

Answer Sheet for Instruction Number (8) (break-even point in JD for C product under mix ratio and under average selling price):

140000 x .3 = 42000 unit ~~x 25 = 1050000 JD~~

~~420~~

42000 x 20 = 840000

Answer Sheet for Instruction Number (9) (break-even point in JD for B product under mix ratio and under selling price (25 JD)):

140000 x .5 = 70000 units

~~70000 x 21 = 1470000~~

70000 x 25 = 1750000

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$\frac{80000}{25} = \boxed{3200\ unit}$

$X \cdot 6 = 120000$

$Fc = 80000\ JD$

$Vc = 96\boxed{X}$

$\frac{120000}{96} = \boxed{X}$

Second Question: *(7 marks)*

A company produces a certain type of products, the fixed cost price per unit of this product is 25 JD, Which constitutes 40% of the total cost. The variable cost of this product is 120,000 JD.

Instruction:

1. Calculate the break-even point in units. *(2 marks)*

2. Calculate the break-even point in JD. *(2 marks)*

3. Calculate sales target in the quantities and values at a net profit of 80000 JD, using a Income equation. With no change The Selling price per unit. *(3 marks)*

Answer Sheet for Instruction Number (1) (break-even point in units):

$\frac{80000}{62.5 - 37.5} = 3200$

Answer Sheet for Instruction Number (2) (break-even point in JD):

$3200 \times 62.5 = 200000$

Answer Sheet for Instruction Number (3) (sales target in the quantities and values at a net profit of 80000 JD):

$80000 + 80000 + 120000 = 280000\ JD$

$\frac{80000 + 80000}{62.5 - 37.5} = 6400\ unit$

Descriptions	Amounts JD
Rev	280000
V.C	(120000)
C.M	160000
F.C	(80000)
	80000

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The End

Our wishes by success,,,,

Dr. Jamal Sharairi & Dr. Odeh Bani Ahamad / Accounting Department