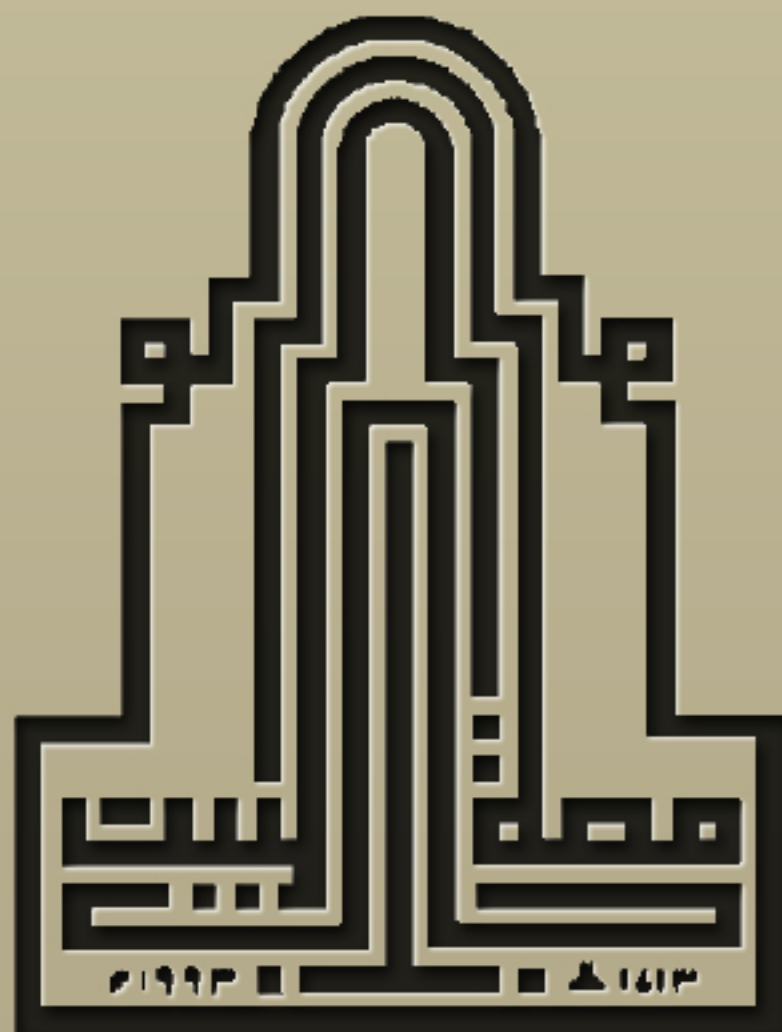


مكتبة

” خذُ وأعطي ”  
الإلكترونية

جامعة آل البيت " كلية الإقتصاد "

مجموعة طلابية تسعى لتوفير كل ما يلزم طلاب  
كلية إدارة المال والاعمال من مواد وشرحات واسئلة بصورة الكترونية





Answer Sheet for Instruction Number (7) (break-even point in units for A product only)

$$12500 \times 20\% = 2500 \text{ unit}$$

Answer Sheet for Instruction Number (8) (break-even point in JD for C product only):

$$12500 \times 30\% \times 30 = 112500 \text{ JD}$$

Answer Sheet for Instruction Number (9) (break-even point in JD for D product only):

$$12500 \times 30\% \times 20 = 75000 \text{ JD}$$

Second Question: (7 marks)

Tamara 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 120000 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):

$$\frac{280000}{62.5} = \frac{120000}{60\%} = \frac{200000}{25} = 3200 \text{ unit}$$

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

$$3200 \times 62.5 = \frac{120000}{0.6} = \frac{200000}{0.4} = 200000 \text{ JD}$$

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

$$\frac{80000 + 80000 + 120000}{62.5} = \frac{280000}{62.5} = 4480 \text{ unit}$$

Descriptions	Amounts JD
Sales	280000
V.C	(120000)
= CM	160000
= F.C	(80000)
= NP	80000

The End

Our wishes by success,,,

Dr. Jamal Sharairi

$$X = 12 \times 40 + 120000$$

$$\frac{0.60 X}{0.60} = \frac{120000}{0.60} = 200000$$

$$P \cdot Q = \frac{80000}{3200} = 3200$$

$$200000 + 120000 = 320000$$

$$\frac{200000}{3200} = 62.5$$