

**St. Mira's College for Girls, Pune**  
 (Autonomous-Affiliated to Savitribai Phule Pune University)

**B.Com.**

Subject: (C51715) **Cost and Works Accountancy - III**

*Entire Syllabus*

Semester: V

Year: 2018-19

Skill Building and Employability : Calculation of Cost (Marginal Cost, Budgets, Transfer Pricing, etc)

Preparation of Budget

Sub: Costing III  
 TYBCOM Sem: V  
 St. Mira's College for Girls  
 S.D.P.A.  
 Date: 9-9-2019  
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 Roll No: 4298 Div: A  
 10 Marks

A factory is working at 80% capacity and produces 1,600 units, at a cost of ₹ 200 per unit. As per details below:

Particulars	₹ Per Unit	
Direct Material	80	
Direct Labour	50	
Variable Overheads	20	
Fixed Overheads	10	
Variable Expenses	10	
Selling Expenses	15	(15% fixed)
Office Expenses	10	(80% fixed)
Distribution expenses	5	(70% variable)
Selling price	250	

Estimate profits of the factory at 80% and 100% capacity.

*0.8*  
*10*

*Ans.*

Particulars	50% capacity 1,000 units		80% capacity 50 ÷ 1,000 80 × 1,600 u.		100% capacity 50 ÷ 1,000 100 × 2,000 u.	
	P.u.	₹	P.u.	₹	P.u.	₹
Variable Expenses						

*Dr. P. B. N.*

*(Dr. P. B. N. Mozumdar),  
 Subject Teacher.*



*Jh*

Principal Incharge  
 St. Mira's College for Girls