



4. The following information is given :

Sales = ₹ 2,00,000

Variable cost = ₹ 1,20,000

Fixed cost = ₹ 30,000

Calculate :

a) P/V ratio

b) BEP.

5. Given Gross Profit – ₹ 1,60,000, Net profit – ₹ 96,000, Gross Sales – ₹ 8,24,000, Sales returns – ₹ 24,000, Opening stock – ₹ 1,80,000 and closing stock – ₹ 1,40,000.

Compute :

1) Gross profit Ratio

2) Net profit ratio

3) Stock turnover ratio.

6. From the following profit and loss A/c, calculate funds from operation

Profit and Loss A/c

	₹		₹
To Depreciation	10,000	By Gross Profit	90,000
" Discount	1,000	" Profit on sale of plant	35,000
" Loss on sale of Machine	4,000		
" GW Written off	23,500		
" Preliminary Expenses	5,000		
Written off			
" Sundry Expenses	25,000		
" Net profit	56,500		
	1,25,000		1,25,000