

Roll No.

Total No. of Questions – 7

Total No. of Printed Pages – 12

Time Allowed – 3 Hours

Maximum Marks – 100

MCB

Answers to questions are to be given only in English except in the case of candidates who have opted for Hindi medium. If a candidate has not opted for Hindi medium, his answers in Hindi will not be valued.

Working Notes should form part of the answer.

(No graph paper or statistical table is to be distributed with this question paper)

Question No. 1 is compulsory.

Answer any five out of the remaining six questions.

Marks

1. (a) A company actually sold 8000 units of A and 10,000 units of B at ₹ 12 and ₹ 16 per unit respectively against a budgeted sale of 6000 units of A at ₹ 14 per unit and 9000 units of B at ₹ 13 per unit. The standard costs of A and B are ₹ 8 and ₹ 10 per unit respectively and the corresponding actual costs are ₹ 5.5 and ₹ 14.5 per unit. 5
- Compute the productwise sales margin mix and sales margin price variances, indicating clearly, whether the variances are favourable or adverse.

- (b) A company makes a single product which sells at ₹ 800 per unit and whose variable cost of production is ₹ 500 per unit. Production and sales are 1000 units per month. Production is running to full capacity and there is market enough to absorb an additional 20% of output each month. 5

The company has two options :

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P.T.O.