Anjuman Islam Janjira Degree College of Science Murud-Janjira, Raigad-402401 Affiliated to University of Mumbai	
Class: -F.Y.B.Com (Accounting & Finance)	**Subject: - Vocational Skills in Accounting and Finance II**
Semester: - I Additional	**Course code: -**
Exam Event: - (FH) Summer 2025	**Marks: -30**
Date: - 23/04/2025	**Duration: - 01:00 Hours**

N.B. – 1 – Attempt Any 2 Out Of 3 Questions.
2 – All questions have internal choice.
3 – Figures to the right indicate full marks.

Q1.A. You are given the following data of a manufacturing concern: **08**

Particular	₹
Variable Expenses (at 50% Capacity)	
Material	48,00,000
Labour	51,20,000
Others	7,60,000
Semi Variable Expenses (at 50% capacity)	
Maintenance and Repair	5,00,000
Indirect labour	19,80,000
Sales Department salaries	5,80,000
Sundry Administration Expenses	5,20,000
Fixed Expenses	
Wages and salaries	16,80,000
Rent rates and Texas	11,20,000
Depreciation	14,00,000
Sundry administrative expenses	17,80,000

The fixed expenses remain constant for all levels of production. Semi-variable expenses remain constant between 45% and 65% of capacity whereas it increases by 10% between 65% and 80% capacity by 20% between 80% and 100% capacity.

Sales at various levels are as under:

Capacity	Sale(₹)
75%	2,40,00,000
100%	3,20,00,000

Prepare flexible budget at 75% and 100% capacity.

B. The expenses budgeted for production of 10,000 units in a factory are furnished below: **07**

	per unit (₹)
Materials	60
Labour	30
Variable overheads	20
Fixed Overheads	10
Variable Overheads (Direct)	5
Selling Expenses (10% Fixed)	15
Distribution Expenses (20% Fixed)	10
Administrative Expenses	5
Total cost per unit	155

Prepare a budget for production of 8,000 units.

Q2. A. The following data are available of a manufacturing company for a year: **08**

Fixed Expenses	₹
Salary and wages	1, 520
Rent Rates and Taxes	1,056
Depreciation	1,184
Salary administrative Expenses	1,040

Variable Expenses		Semi-Variable Expenses	
At 50% Capacity	₹	At 50% Capacity	₹
Material	3,472	Repair and maintenance	560
Labour	3,264	Indirect labour	1264
Other expenses	1,264	Salesman salaries	608
		Sundry administrative expenses	448

Semi variable expenses remain constant between 45% and 65% of capacity increasing by 10% between 65% and 85% capacity and by 20% between 80% and 100% capacity.

Sales At Various Level are	₹
50% of capacity	16,000
60% of capacity	19,200
75% of capacity	24,000
90% of capacity	28,800
100% of capacity	32,000

Prepare a flexible budget for the year and forecast the profit at 50% ,60% ,75% and 100% of capacity.

B. A department of Tek India Company attains sales of ₹6,00,000 at 80% of its normal capacity. Its expenses are given below. **07**

	₹
Administration Cost:	
Office Salaries	90,000
General Expenses	2% of sale
Depreciation	7,500
Rent and Rates	8,750
Selling Cost:	
Salaries	8% of sales
Travelling Expenses	2% of sales
Sales Office	1% of sales
General Expenses	1% of sales
Distribution Cost:	
Wages	15,000
Rent	1% of sales
Other Expenses	4% of sales

Draw up Flexible Administration, Selling and Distribution Costs Budget, Operating at 70, 90 percent 100 percent and 110 percent of normal capacity.

Q3.A. How to make budget in Excel? **08**

B. Explain the process of converting tabular picture data from local system into Excel. **07**