



INDIAN SCHOOL AL WADI AL KABIR

Class: XI	Department: Commerce
Subject: Entrepreneurship	Chp 6 – Business Finance and Arithmetic
Worksheet no: 01	Numericals

NUMERICALS:

1. The following information relates to a company, which produces a single product (Door mats)

Calculate B.E.P (in units) and B.E.P (in sales)

Fixed Cost	₹ 1,00,000
Variable Cost	₹ 40 per unit
Sales Price	₹ 90 per unit

2. The following information relates to a company, which produces a single product (Tooth paste)

Direct Labour per unit	₹ 10
Direct materials per unit	₹ 20
Fixed Cost	₹ 2,00,000
Variable overhead per unit	₹ 5
Selling Price per unit	₹ 90

Calculate B.E.P (in units) and B.E.P (in sales)

3. The following information relates to a company, which produces Designer wear

Direct Labour per unit	₹ 20
Direct materials per unit	₹ 40
Fixed Cost	₹ 5,00,000
Variable overhead per unit	₹ 10
Selling Price per unit	₹ 100

Calculate:

- i. Variable cost per unit
- ii. The minimum number of units that must be sold for the company to break even
- iii. Show break even in terms of rupees

4. The following information relates to 'Gupta' who is running a sandwich stall selling different types of sandwiches

Fixed Cost	₹ 20,000
Variable cost per unit	₹ 10
Selling Price per unit	₹ 20

Calculate:

- i. The minimum number of units that must be sold for the company to break even
- ii. Show break even in terms of rupees
- iii. Calculate B.E.P (in units and in rupees) if:
 - a. Fixed cost decreases by 10%
 - b. Fixed cost increases by 10%
 - c. Variable cost increases by 10%
 - d. Selling cost increases by 10% and Fixed Cost increases by ₹ 2,000

5. The following information relates to a company, which produces a single product (Door mats)

Calculate B.E.P (in units) and B.E.P (in sales)

Fixed Cost	₹ 1,00,000
Variable Cost	₹ 40 per unit
Sales Price	₹ 90 per unit

6. Gitanjali runs a children day care centre (Jhoolaghar). The main clients are working parents, who pay a fixed amount of ₹. 100 per child for the whole day. Children at the centre learn through play and engaged in different activities like art, music, dance, physical education, handwriting and value education. The business is open for an average of 22 days each month

Capacity	25 children per day
Unit Price	₹. 100
Material Requirement per child	₹. 10
Rent	₹. 3000
Salary	₹. 5000
Administrative Expenses	₹. 300
Electricity Charges	₹. 700

From the above given information calculate:

- i. Total Fixed Cost
- ii. Calculate Break Even Point (in units) and Break-Even Point (in sales)
- iii. Show TR=TC concept.

7. The following information relates to 'Gupta' who is running a sandwich stall selling different types of sandwiches

Fixed Cost	₹ 10,000
Variable cost per unit	₹ 5 per unit
Selling Price per unit	₹ 10 per unit

Calculate:

- e. B.E.P (in units) if Variable cost increases by 10%
- f. B.E.P (in rupees) if Selling cost increases by 10% and Fixed cost increases by Rs. 2000

8. The following information relates to a company, which produces a single product (Door mats)

Calculate B.E.P (in units) and B.E.P (in sales)

Fixed Cost	₹ 1,00,000
Variable Cost	₹ 40 per unit
Sales Price	₹ 90 per

9. Sapna runs a sandwich stall outside a shopping mall. Following information shows her cost and revenue

Capacity	200 sandwiches per day
Demand	150 sandwiches per day
Unit price	₹. 35 per sandwiches
Ingredients and Materials Requirements per day	₹. 15 per sandwiches
Rent	₹. 2000
Salary	₹. 2400
Other fixed overhead expenses	₹. 1600
Electricity	₹. 500

You are required to Calculate:

- i. Total Fixed Cost
- ii. Calculate new B.E.P (in units) and (in sales) if Fixed Overhead Expenses increased by ₹. 100
- iii. Show TR=TC concept.

10. The following information relates to 'Nagpur & Co' who is running a fruit stall selling different types of fruits

Fixed Cost ₹ 20,000

Variable cost per unit ₹ 5 per unit

Selling Price per unit ₹ 10 per unit

Calculate:

1. B.E.P (in units) if Variable cost increases by 10%
2. B.E.P (in rupees) if Selling cost increases by 10% and Fixed cost increases by Rs. 4000