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Note:

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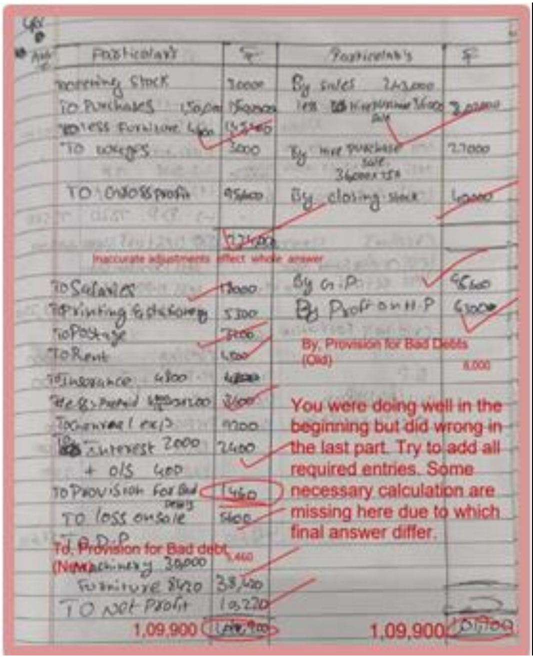
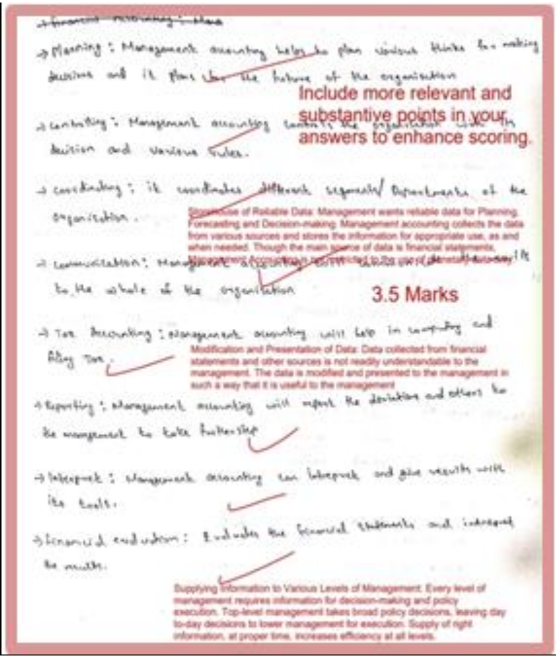
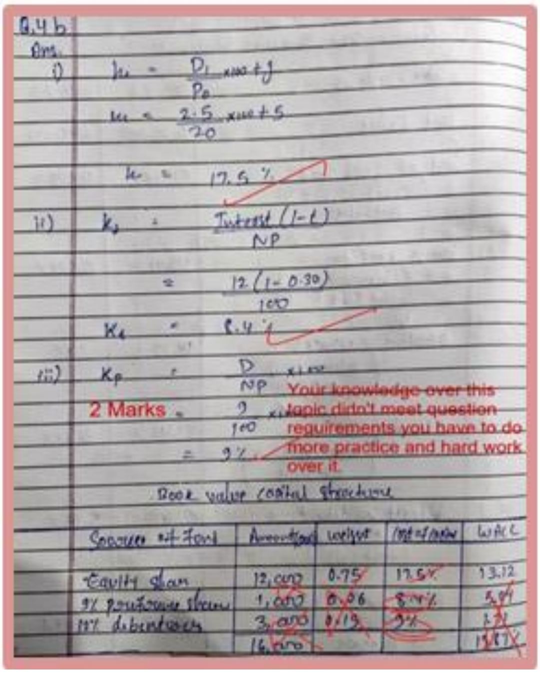






Q.4 b
Ans.
i) $k_e = \frac{D_1}{P_0} \times 100 + g$

$k_e = \frac{2.5}{20} \times 100 + 5$

$k_e = 17.5\%$

ii) $K_d = \frac{Interest (1-t)}{NP}$

$= \frac{12 (1-0.30)}{100}$

$K_d = 8.4\%$

iii) $K_p = \frac{D}{NP} \times 100$

2 Marks

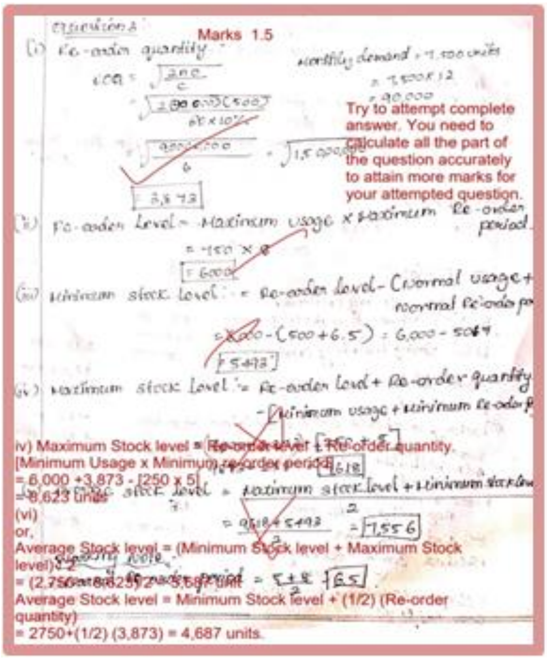
$= \frac{9}{100} \times 100$

$= 9\%$

Your knowledge over this topic didn't meet question requirements you have to do more practice and hard work over it.

Book value capital structure

Sources of fund	Amount	weight	cost of capital	WACC
Equity share	12,000	0.75	17.5%	13.12
9% preference shares	1,000	0.06	8.4%	5.04
11% debentures	3,000	0.19	9%	1.71
	16,000			19.87



Question 2

Marks 1.5

(i) Re-order quantity

Monthly demand = 7,500 units

$= 7,500 \times 12 = 90,000$

$EOQ = \sqrt{\frac{2AO}{C}}$

Try to attempt complete answer. You need to calculate all the part of the question accurately to attain more marks for your attempted question.

$= 3,873$

(ii) Re-order Level = Maximum usage × Maximum Re-order period

$= 750 \times 8$

$= 6000$

(iii) Minimum stock level = Re-order level − (Normal usage + Normal Re-order period)

$= 6,000 - (500 + 6.5) = 6,000 - 507$

$= 5493$

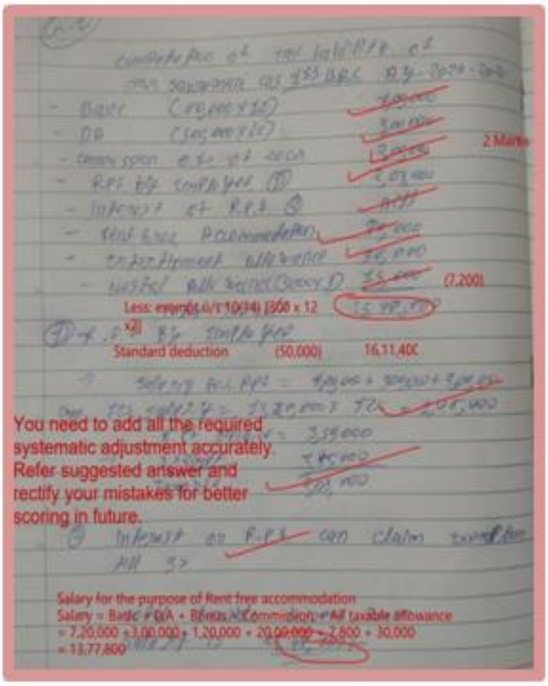
(iv) Maximum stock level = Re-order level + Re-order quantity − (Minimum usage + Minimum Re-order period)

iv) Maximum Stock level = Re-order level + Re-order quantity.
[Minimum Usage x Minimum re-order period]
= 6,000 +3,873 - [250 x 5]
= 8,623 units

(vi) Average stock level = Maximum stock level + Minimum stock level / 2

or,

Average Stock level = (Minimum Stock level + Maximum Stock level)/2
= (2,750 + 8,623)/2 = 5,687 units
Average Stock level = Minimum Stock level + (1/2) (Re-order quantity)
= 2750+(1/2) (3,873) = 4,687 units.



2 Marks

(7,200)

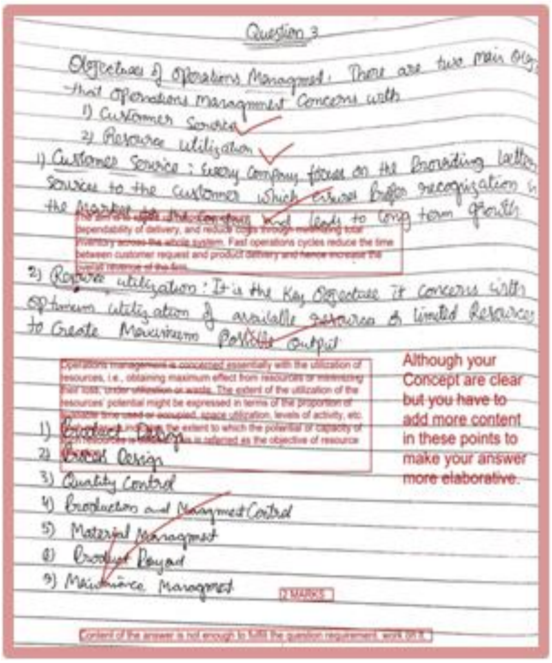
Less: exempt u/s 10(14) [800 x 12]

Standard deduction (50,000)

16,11,400

You need to add all the required systematic adjustment accurately. Refer suggested answer and rectify your mistakes for better scoring in future.

Salary for the purpose of Rent free accommodation
Salary = Basic + D/A + Bonus/Commission + All taxable allowance
= 7,20,000 +3,00,000+ 1,20,000 + 20,00,000 + 7,800 + 30,000
= 13,77,800



Question 3

Objectives of Operations Management: There are two main objectives that operations management concerns with
1) Customer Service
2) Resource utilization

1) Customer Service: Every company focus on the providing better service to the customer which ensure better recognization in the market & the company and leads to long term growth.

2) Resource utilization: It is the key objective. It concerns with optimum utilization of available resources & limited resources to create maximum possible output.

Although your Concept are clear but you have to add more content in these points to make your answer more elaborative.

1) Product Design
2) Process Design
3) Quality Control
4) Production and Management Control
5) Material Management
6) Product Layout
7) Maintenance Management

2 MARKS

Content of the answer is not enough to fulfil the question requirement, work on it.

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