

Problem 1

	units	JC
① A	20,000	40,000
B	32,000	64,000
C	36,000	72,000
D	24,000	48,000
	<u>112,000</u>	<u>224,000</u>

	units	x	weight factor	=	JC
② A	20,000	x	3	=	60,000
B	32,000	x	5.5	=	176,000
C	36,000	x	5	=	180,000
D	24,000	x	6	=	144,000
					<u>560,000</u>
					<u>224,000</u>

	units	x	sales esop	=	JC
③ A	20,000	x	12	=	240,000
B	32,000	x	3.5	=	112,000
C	36,000	x	6	=	216,000
D	24,000	x	5.5	=	132,000
					<u>700,000</u>
					<u>224,000</u>

④ A	(20,000 x [12]) - 18,000	=	222,000	77,700
B	(32,000 x [3.5]) - 14,000	=	98,000	34,300
C	(36,000 x [6]) - 16,000	=	200,000	70,000
D	(24,000 x [5.5]) - 12,000	=	120,000	42,000
			<u>640,000</u>	<u>224,000</u>

⑤ A	(20,000 x 15) + 300,000 - 40,000	=	260,000	72,800
B	(32,000 x 5) + 160,000 - 25,000	=	135,000	37,800
C	(36,000 x 8) + 288,000 - 30,000	=	258,000	72,240
D	(24,000 x 7) + 168,000 - 21,000	=	147,000	41,160
			<u>800,000</u>	<u>224,000</u>

Problem 2

①

Sales	166,000	[160,000 + 6,000]
(COGS)	(100,000)	
<hr/>		
G.P.	66,000	
(OPEX)	(10,000)	
<hr/>		
NI	<u>56,000</u>	

J.C.

② Z  $125,000 - 6,000 = 119,000$

---

Sales	160,000
(COGS)	(95,200)
<hr/>	
	64,800
<hr/>	
	<u>54,800</u>

③ Z J.C.  $125,000 - 20,000 = 105,000$

S	160,000
(C)	(84,000)
<hr/>	
G	76,000
(O)	(10,000)
<hr/>	
NI	<u>66,000</u>

④ X/unit

Z =  $125,000 - 10,000 = 115,000$  [40 x 250]

S	100	DC 20 addt 20 [ $\frac{1K+4K}{250}$ ] JC 40
C	(80)	
<hr/>		
G	20	

S	160,000
(C)	(92,000)
<hr/>	
G	68,000

Problem 3

<u>GF</u>	<u>FM</u>	<u>FC</u>	<u>Fab</u>	<u>Assem</u>
\$160,000	\$203,200	\$240,000	\$6,730,000	\$4,850,000
-	-	(240,000)	140,000 $\left[ \frac{280}{480} \right]$	100,000 $\left[ \frac{200}{480} \right]$
-	(203,200)	-	111,760 $\left[ \frac{88}{160} \right]$	91,440 $\left[ \frac{72}{160} \right]$
(160,000)	-	-	90,000 $\left[ \frac{562.5}{1000} \right]$	70,000 $\left[ \frac{437.5}{1000} \right]$
			<u>341,760</u>	<u>261,440</u>
			7,071,760	5,111,440
				<u>#2 D</u>
			<u>#1 A</u>	

7,071,760

5,111,440

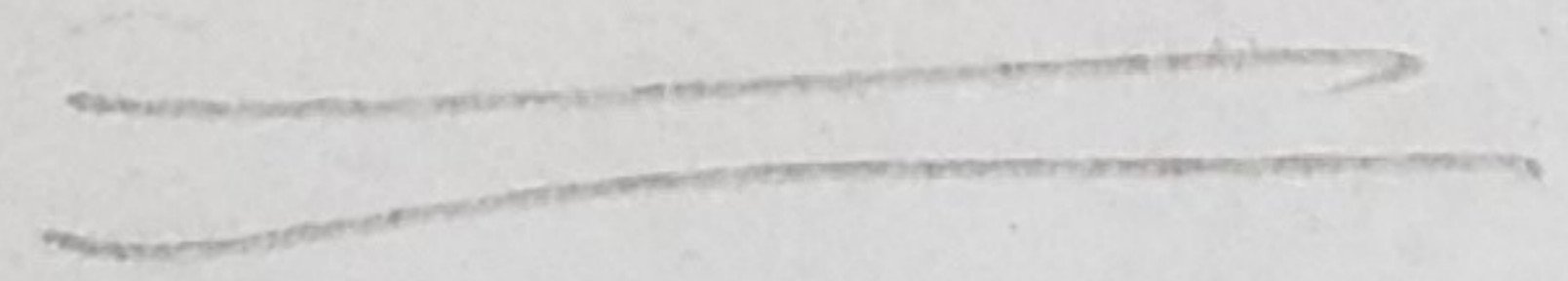
#2 D

Problem 4

<u>Admin</u>	<u>Main</u>	<u>Loan</u>	<u>Check</u>	<u>Savings</u>
\$ 530,000	\$ 450,000	\$ 900,000	\$ 600,000	\$ 240,500

(530,000)	124,706 $\left[ \frac{8}{34} \right]$	233,824 $\left[ \frac{15}{34} \right]$	$\left[ \frac{6}{34} \right]$	$\left[ \frac{5}{34} \right]$
	(574,706)	266,616 $\left[ \frac{45}{97} \right]$	$\left[ \frac{10}{97} \right]$	$\left[ \frac{42}{97} \right]$

500,440 #1 A



problem

Main	Util	A	B
18,700	9000		
(20,000)	4000 [20%]	8000 [40%]	8000 [40%]
1300 [10%] (13000)		3900 [30%]	7800 [40%]
0	0		

$$M = 18700 + 10\%U$$

$$U = 9000 + 20\%M$$

$$M = 18700 + 10\%(9000 + 20\%M)$$

$$M = 18700 + 900 + 2\%M$$

$$M = 19600 + 2\%M$$

$$98\%M = 19600$$

$$M = \frac{19600}{98\%}$$

$$M = 20,000$$

$$U = 9000 + 20\%M$$

$$U = 9000 + 20\%(20,000)$$

$$U = 9000 + 4000$$

$$U = 13,000$$

OR!

$$M = 18700 + 10\%U$$

$$20\%M = 9000 + 2\%M$$

$$M = 18700 + 10\%U$$

$$2\%M = 9000 + 10\%U$$

$$98\%M = 19600 + 10\%U$$

$$M = \frac{19600}{98\%}$$

$$M = 20,000 \text{ , , } \#1B$$

$$U = 9000 + 20\%M$$

$$U = 13,000$$