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Daffodil International University
Faculty of Science & Information Technology
Department of Information Technology & Management
Midterm Examination, Fall 2026
Course Code: ITM201, Course Title: Managerial Accounting
Level: 2 Term: 1 Section: A
Instructor: DAR

Duration: 1 Hour and 30 minutes **Marks: 25**

Exam instructions:

A) Answer all the Questions. [*at right side the allocated marks and corresponding course outcomes are indicated*]
B) During the exam you are not allowed to leave the exam hall to have water or restroom, but if you finish early, you may leave the hall submitting the script.
C) Do not keep your mobile phone or digital watch in your bag during the exam and keep all your belongings in a secure place.
D) Be respectful to the Exam ethics. Use own Stationary.

No		Questions	Marks	CLO Level
1	a)	***Outline*** the examples of each of the three basic manufacturing cost categories.	2.5	CLO-1 L-1
	b)	***How*** the managerial accounting is different from traditional accounting?	2.5	
2		Febrilife Company has the following cost and expense data for the year ending December 31, 2025.	10	CLO-2 L-3

Raw materials, 1/1/25	Tk 30,000	Insurance, factory	Tk14,000
Raw materials, 12/31/25	Tk20,000	Contractual labour for delivery	Tk6,000
Depreciation on delivery equipment	Tk 5000	Utilities expense	TK 45000
Cost of raw materials purchases	Tk205,000	Revenue from sales	Tk20,00,000
Indirect materials	Tk15,000	Delivery expenses	Tk100,000
Work in process, 1/1/25	Tk80,000	Sales commissions	Tk150,000
Work in process, 12/31/25	Tk50,000	Supplies expense for office	Tk9,000
Finished goods, 1/1/25	Tk110,000	Factory machinery rent	Tk30,000
Finished goods, 12/31/25	Tk120,000	Office utilities	Tk45,000
Direct labour	Tk350,000	Miscellaneous costs	Tk24,000
Production line maintenance salaries	Tk35,000	Promotional expenses	Tk30000

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	a) b)	*Instructions:* **Determine** the cost of goods sold for Febrilife Company for 2025. **Construct** an income statement for Febrilife for 2025.		

3.		Mexico Company Limited produces a product selling at Tk. 20 per unit. Variable cost per unit is Tk. 10. Annual fixed cost is Tk. 1,50,000. Estimated sales for the period are 25,000 units. **Calculate:** (a) The break-even point in units and Taka. (b) The contribution margin and contribution margin ratio. (c) The margin of safety and margin of safety ratio. (d) The estimated profit for the period. NOI (e) The new break-even point if fixed cost is increased by 20%. (f) The new break-even point if variable cost is increased by 12.5%. (g) The new break-even point and margin of safety ratio if the selling price is decreased by 8%. (h) The sales volume in units if the company wants to earn a profit of Tk. 1,50,000 before tax.	10	CLO-2 L3

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