

**BPF2213 (Final Examination, Dec 2016) QUESTION 4**

Blueberry Frosty Berhad supplies blueberries at a price of RM80 per pax. Variable costs are RM30 per pax. Earnings After Tax (EAT) is estimated to be RM150,000 when the Sales is at RM600,000. Currently, the company have fixed commitment towards bondholder on interest payment amounted RM35,000. Tax bracket for the company is 30%.

a) Calculate the quantity at the sales level of RM600,000.

**(CO2, PO3/ 2 Marks)**

b) Construct a complete income statement and show all workings.

**(CO2, PO3/ 14 Marks)**

Disclaimer: The material prepared is for  
learning purpose only.