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Roll No. .... /106162

**6th Sem / Mech., Printing Tech.**  
**Subject:- Estimating and Costing**

Time : 3Hrs.    M.M. : 100

**SECTION-A**

**Note:** Multiple choice questions. All questions are compulsory (10x1=10)

- Q.1 Direct labour is related to (CO1)  
a) Machine setter                      b) Supervisor  
c) Store keeper                      d) Maintenance man
- Q.2 Which one of the following is not a overhead allocation method? (CO2)  
a) Man hour rate  
b) Machine hour rate  
c) Revaluation method  
d) Percentage of prime cost
- Q.3 In most of the industries, the most important element of cost is (CO3)  
a) Labour                                      b) Overheads  
c) Administration Cost                      d) Material
- Q.4 \_\_\_\_\_ are those which vary in total direct proportion to the volume of output. These costs per unit remain relatively constant with changes in production. (CO4)  
a) Fixed overhead                      b) Variable overhead  
c) Semi variable overhead  
d) None of the above

- Q.5 Which one of these is not the cause of idleness of machine (CO5)  
a) power failure  
b) non availability of raw material  
c) poor scheduling of machines  
d) lack of supervision
- Q.6 In which method of depreciation rate of depreciation is even for every year over the useful life of machine? (CO2)  
a) Insurance policy method  
b) Straight line method  
c) Sinking fund method  
d) Annuity charging method
- Q.7 Which one of the following helps in calculating the actual cost of manufactured product (CO1)  
a) Costing                                      b) Estimation  
c) Depreciation                                      d) Budget
- Q.8 An example of variable overhead is \_\_\_\_\_ (CO3)  
a) Telephone bills                      b) Insurance expenses  
c) Expenses on tools                      d) Postal expenses
- Q.9 Estimation is done (CO2)  
a) During manufacturing  
b) Before manufacturing  
c) After manufacturing  
d) All of the above
- Q.10 Which one of the following is not a phase of planning? (CO6)  
a) Forecasting                                      b) Designing  
c) Order writing                                      d) Routing

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### SECTION-B

**Note:** Objective type questions. All questions are compulsory. (10x1=10)

- Q.11 Define rate of return on investment. (CO1)
- Q.12 Define idleness cost. (CO2)
- Q.13 Define batch costing. (CO3)
- Q.14 Describe composite costing. (CO3)
- Q.15 What are allowances? (CO3)
- Q.16 What is material of crank shaft? (CO4)
- Q.17 Define set up time. (CO4)
- Q.18 Define unit operation time. (CO4)
- Q.19 Describe boring. (CO5)
- Q.20 Define welding. (CO6)

### SECTION-C

**Note:** Short answer type questions. Attempt any twelve questions out of fifteen questions. (12x5=60)

- Q.21 Explain how the ROR is calculated on investment. (CO3)
- Q.22 Write the objectives of costing. (CO2)
- Q.23 What is the difference between direct and indirect expenses? (CO3)
- Q.24 List down the main group into which the overheads may be divided. (CO2)
- Q.25 Discuss the multiple costing method of cost accounting. (CO2)
- Q.26 Differentiate between financial accounting and cost accounting. (CO3)
- Q.27 Explain cost estimation procedure. (CO2)
- Q.28 What are the function of cost estimation? (CO2)

- Q.29 Discuss various element of cost and ladder of cost. (CO3)

- Q.30 Enumerates different tool materials and their applications. (CO5)

- Q.31 Explain depreciation & the causes of depreciation. (CO5)

- Q.32 Define cycle time and give the method of calculating it. (CO5)

- Q.33 Explain the various factors in repair cost accounting. (CO6)

- Q.34 Enumerate the calculations of gas welding operations. (CO6)

- Q.35 Define cutting Speed, Feed & Depth of cut. (CO5)

### SECTION-D

**Note:** Long answer type questions. Attempt any two questions out of three questions. (2x10=20)

- Q.36 Define budget & explain the different types of budget (CO3)

- Q.37 A company produces 100 pieces in a batch. The direct material cost is Rs. 150 and direct labour cost is Rs. 120. Factory expenses are 40% of the total material & labour cost. Overhead charges are 20% of the factory cost calculate prime cost and factory cost The profit target of the company is 20% on the total cost. Determine the selling price of each piece. (CO5)

- Q.38 Explain the estimation of cost of foundry shop. (CO6)