

ANNUAL EXAMINATION 2020

(Only for Regular Students)

Centre No. 135
Class-B.Com.-II
Paper No- II
Time- 3 hrs.

Centre Name- Disha College, Raipur (C.G.)
Subject- Accounting
Paper Name- Cost Accounting
M.M.-75

Note:- All questions carry equal marks.

UNIT-I

*ykr y[kadu forrh; y[kadu dh ,d 'k[kk g\$ftl dk fodkl forrh; y[kadu dh dfe; k rFkk çCU/k dh vko'; drkvads dkj .k gqk g\$ fVli .kh dhft ,A

Cost Accounting is a branch of Financial Accounting and it has been evolved to do away the limitations of Financial Accounting and to meet the needs of Management.” Comment.

OR

fuEu foøj.k l svks r Hkfjr eW; i) fr l sLVkd Z [krk cukb, A uoçj 1 i kjækd Ldåk 2000 bdkb; kj

ifr bdkbz 5 #-

uoēj 1	i k j h k d l d ā k 2000 bdkb; k w i fr bdkbz5 #-
uoēj 3	fuxēu 1500 bdkb; k w
uoēj 4	i k flr 4500 bdkb; k w i fr bdkbz6 #-
uoēj 8	fuxēu 1600 bdkb; k w
uoēj 9	L v k d z d k s o k f i l 100 bdkb; k w 3 uoēj d k s f u x ē r b d k- l ½
uoēj 16	i k flr 2400 bdkb; k w i fr bdkbz6-50 #-
uoēj 19	v k i n r d r r k z d k s o k f i l ¼ uoēj d k s i k l r b d k- d k ½
uoēj 20	i k flr 1000 bdkb; k w i fr bdkbz7 #-
uoēj 24	fuxēu 2100 bdkb; k w
uoēj 27	i k flr 1200 bdkb; k w i fr bdkbz7-50 #-
uoēj 29	fuxēu 2800 bdkb; k w A

Vhi%&vks r nj fudkysn" keyo ds ckn nks vdkard A

From the following details prepare Stores Ledger using "Weighted Average Method".

Nov' 1	Opening stock 2000 units @ Rs. 5.00 per unit.
Nov' 3	Issue 1500 units.
Nov' 4	Receipts 4500 units @ Rs. 6.00 per unit.
Nov' 8	Issued 1600 units.
Nov' 9	Returned to stores 100 units (from the issues of Nov.3)
Nov' 16	Receipts 2400 units @ 6.50 per unit.
Nov' 19	Returned to supplier 200 units (out of quantity received on Nov.4)
Nov' 20	Receipts 1000 units @ Rs. 7.00 each.
Nov' 24	Issue 2100 units.
Nov' 27	Received 1200 units @ Rs. 7.50 each.
Nov' 29	Issue 2800 units.

Note-Calculate for average rates, upto two decimal points.

UNIT-II

Q2. ~~çj~~Red etn^hh H^qrku i)fr;~~k/d/s~~ l h g^s muen l sfd^ugharhu dks l e>k^b;A

What are the main incentive wages payment methods? Explain any three giving examples.

अग्रलिखित सूचना से ए, बी तथा सेवा विभागों में उपरिव्ययो की वसूली उत्पादन घंटा दर ज्ञात कीजिये :

From the following information, work out the production hour rate of recovery of overhead in departments A,B &C :

Particulars	Total	Production dept.			Sales Dept	
		A	B	C	D	E
Rent	1,000	200	400	150	150	100
Electricity	200	50	80	30	20	20
Fire Insurance	400	80	160	60	60	40
Plant Dept. Expenses	4,000	1,000	1,500	1,000	300	200
Transport	400	50	50	50	100	150
Estimated working hrs		1,000	2,500	1,800		

Expenses of service departments D and E are apportioned as under: डी व् सी सेवा विभागों का बटवारा निम्न प्रकार है:

	A	B	C	D	E
D	30%	40%	20%	-----	10%
E	10%	20%	50%	20%	-----

OR

,d l r h oL= d k j [k u s d h ; æ' k y k d s f u E u f o o j . k l s ç f r ? k / k e' k h u n j d h x . l u k d l f t ; Å ; g e k f u ; s f d
 ; æ' k y k o' k z H j 90 ç f r ' k r { k e r k i j d k ; l d j x h r F k k d k ; l # d u s d s f y , 10 ç f r ' k r 0 ; o L F k k m f p r g Å j f o o k j
 d s v f r f j D r n h i k o y h i j 30 f n u } g l y h i j 2 f n u r F k k c M s f n u i j 2 f n u d h N / V h g k r h g Å d k j [k u k l l r k g
 e a 5 f n u 8 ? k / s ç f r f n u r F k k ' k f u o k j d k s 4 ? k / s p y r k g Å d k j [k u s e a , d g h f d l r d h 40 e' k h u a y x h g Å

From the following data of a textile factory machine room, compute the hourly machine rate. Assuming that the machine room will work on 90% capacity through out the year and that a break down allowance of 10% is reasonable. There are three holidays at Deepawali, 2 at Christmas, 2 at Holi exclusive of Sunday. The factory works 8 hours a day on 5 days in a week and 4 hours on Saturday. The number of machines each of same type are 40.

0; ; **çfro'w 1/2-1/2** (Exp. Per annum): **'kDr** (Power) **3120]** **çdk'k** (Lighting) **640]** **Qkjesu dk oru**
(Foreman Salaries) **1200 fpdukb7 ry vlfñ** (Lubricants oil etc) **66]** **e'kula dh ejfer** (Repairs to
machine) **1446]** **qkl** (Depreciation) **785 ;** **ksx** (Total) **7257**

UNIT-III

Q3. ,d dEiuh usuxj fuxe ds l hojst VñVeW lyk.V ds fuekZk dk Bdk #- 24 yk[k ds dgy eW; ij fy;kA ;g vuqku fd;k x;k fd Bdk 31 tuoJh 2011 dks lekrg ls tk; xkA vki ls 31 tuoJh 2011 dks lekrg kus okys o'kZ dk Bdk [krk fuEu fyf[kr fooj.k cukus dks dgk x;k gA
Lkexh #- 300000] etnjh #- 600000 mij0; ; #- 120000 fo'ksk lyk.V #- 200000
çef.kr dk;Z dk eW; ; #- 1600000 gS vkj ml dk 80 ifr'kr jk dM ea çkrg ls x;kA 31 tuoJh 2010 dks dk;Z LFky ij #- 40000 dh Lkexh 'ksk gA lyk.V ij 10 ifr'kr dh nj lsgkl yxkb; A fuxjZr Lkexh ds eW; dk 5 ifr'kr o etnjh dk 6 ifr'kr iwZ gq dk;Z ij 0; ; eluk x;k gS tks fd vçef.kr gA mij0; ; k dks çR; {k etnjh ds çfr'kr ds vk/kkj ij pktZ fd;k x;k gA vçef.kr dk;Z ij fd;s x;s lyk.V ds mi;ksx ds gkl dks 'kfey ugha djuk gA vfr' ykk ds vk/kkj ij ykk&gkfu [kr seagLrUrfjr fd;s tkus okys ykk dh x.kuk dhft, A

A company undertook a contract for erecting a Municipal Corporation Sewerage treatment plant for a total value of Rs. 24 lakh. It was estimated that the job would be completed by 31st January

2021. You are asked to prepare the contract account for the year ending 31 January 2020 from the following particulars:

Materials Rs. 300000, Wages Rs. 600000, Overhead Charges Rs. 120000 Special plant Rs. 200000 Work certified was for Rs. 1600000 and 80% of the same was received in cash. Material lying on site on 31.1.2010 was Rs. 40000. Depreciate plant by 10%, 5% of the value of material issued and 6% of wages may be taken to have been incurred for the portion of the work completed but not yet certified. Overheads are charged as a percentage of Direct Wages. Ignore depreciation of plant for use on uncertified portion of the work. Ascertain the amount to be transferred to P&L A/c on basis of realized profit.

OR

, d l l Fk ds y f k k a u s x r o ' l z d s l a k e a f u e f y f [k r f o o j . k f n ; s g %

A Institute records show the following particulars for the past year:

m R i k n u , o a f c Ø h % 5 0 0 d w j j Production and Sales : 500 Coolers

fooj .k	Particular	Rs.
L k e x h	Materials	1,20,000
ç R ; { k e t n j h	Direct Wages	60,000
ç R ; { k 0 ; ;	Direct charges	10,000
d k j [k u k m i f j 0 ; ;	Works overhead	70,000
d k ; l y ; m i f j 0 ; ;	Office overhead	28,000
f c Ø h m i f j 0 ; ;	Selling overhead	32,000
y k k	Profit	48,000

v k i ; g K k r d j r s g a f d 5 0 i f r ' k r d k j [k u k m i f j 0 ; ; f o Ø ; d s l k f k i f j o f r ' r g l s r s g a r F k k 6 0 ç f r ' k r f o Ø ; m i f j 0 ; ; f o Ø ; d s l k f k i f j o f r ' r g l s r s g a ; g v k ' k k d h t k r h g s f d f o l k x ç f r o ' l z 2 5 0 0 d w j j ç R i k n r d j x k v l g ; g f d ç f r b d k b z ç R ; { k J e 2 0 i f r ' k r l s d e g l s t k ; x k t c f d L F k ; h d k j [k u k m i f j 0 ; ; 3 0] 0 0 0 # - l s c < + t k ; x k d k ; l y ; m i f j 0 ; ; r F k L o k e h f c Ø h m i f j 0 ; ; d h 2 5 i f r ' k r l s c < u s d h v k ' k k g a b l d s v f r j D r v l ; i f j o r ' u d h v k ' k k u g h g a ; g e k u r s g q f d y k k d h o g h ç f r ' k r b f P N r g s t k s f d x r o ' l z F k l l F k d s ç c a k d d k s ç l r r d j u s d s f y , , d f o o j . k i = r \$ k j d h f t , A

Your ascertain that the 50% of the works overhead fluctuate directly with production and 60% of the selling overhead fluctuate with sales. It is anticipated that the department would produce 2500 coolers per annum and that direct labor charges per unit will be reduced by 20%. While fixed works overhead charges will increase by Rs. 30,000. Office overhead and fixed selling overhead charges are anticipated to show an increase of 25% but otherwise no changes are expected.

Unit-IV

Q4. एक उत्पाद तीन प्रक्रियाओं अ, ब व स से गुजरता है प्रत्येक प्रक्रिया में सामान्य क्षय इस प्रकार है : A 3%, B-5% , , o a C-8%, A, B, , o a C ç f Ø ; k d k { k ; Ø e ' k % 2 5 पैसे प्रति इकाई -50 पैसे प्रति इकाई 1 #-प्रति इकाई d h n j l s c p f n ; k t k r k g a ç f Ø ; k v l a i j 0 ; ; f u E u k u d k j g a

The product of a factory passes through three processes A, B and C the wastags in each process is 3% , 5% and 8% respectively. The wastages of A, B and C is sold at the rate of 25 paise,50 paise and Rs. 1per unit respectively. 10,000 units were issued to process A in the beginning October 2010, at a cost of Rs. 1 per unit. The other expenses were as follows :

fooj .k	Particular	ç f Ø ; k Process		
		A (Rs.)	B (Rs.)	C (Rs.)
ç ; Ø r l k e x h	Material Consumed	1,000	1,500	500
ç R ; { k J e	Direct Labour	5,000	8,000	6,500

Direct Expenses	1,050	1,188	2,009
Actual Output (units)	9,500	9,100	8,100

Prepare the process accounts: assuming that there was no opening or closing stock. Also give Abnormal Wastage and Abnormal efficiency. यह मानते हुए की आरंभिक व अंतिम स्टॉक कुछ नहीं था, प्रक्रिया खता बनाइये साथ में असामान्य क्षय अथवा असामान्य बचत भी दिखाइए

OR

What is meant by operating Costing? Prepare a Transport Operating Cost Sheet with imaginary figures & discuss the various items included in it.

Unit-V

Q5. Following records are available from the accounting records of Praveen Ltd.:

Year	Sales (Rs.)	Profit/Loss (Rs.)
2005	25,000	5,000 (Loss)
2006	75,000	5,000 (Profit)

Find out: 1. Profit Volume Ratio (P/V Ratio) 2. Fixed Cost 3. Marginal Cost for 2005 and 2006 6. Break-even point 5. Margin of safety for the profit of Rs. 10,000

OR

What do you mean understand by cost reconciliation statement? Discuss the causes of difference between costing profits and financial profits.

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