



SA – 764

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IV Semester B.Com. Examination, April/May 2015

(Prior to 2013-14) (Repeaters)

COMMERCE

Paper – 4.6 : Cost Accounting

(100 marks – 2012-13 only/90 marks prior to 2012-13)

Time : 3 Hours

Max. Marks : 100/90

Instructions : Answer should be written **completely** either in **English** or in **Kannada**.

Section D is compulsory for 2012-13.

100 marks – 2012-13 only.

90 marks prior to 2012-13.

SECTION – A

1. Answer **any ten** questions of the following. **Each** question carries **two** marks :

(10x2=20)

- a) What is Cost ?
- b) What are elements of Cost ?
- c) What is Direct Cost ?
- d) What is Scrap ?
- e) What is ABC Analysis.?
- f) What are the Methods of Time Keeping ?
- g) How do you calculate Bonus under Rowan Plan ?
- h) What is Overhead ?
- i) What is Machine Hour Rate ?

P.T.O.



- j) State any two differences between cost and Financial Accounts.
- k) Calculate earnings under Halsey Plan. Standard time allowed 30 hours, actual time taken by worker A is 20 hours. Rate per hour ₹ 50.
- l) What is EOQ ?

SECTION – B

Answer **any five** questions of the following. **Each** question carries **5** marks : **(5×5=25)**

2. What do you Mean by Labour Turnover ? State the causes for Labour Turnover.
3. What are the objectives of Cost Accounting ?
4. Explain the steps involved in procedure of Purchase.
5. The costing data of MK Ltd., shows the following material used ₹ 14,00,000, Direct wages ₹ 10,80,000, factory overhead ₹ 3,24,000, Establishment and General Expenses ₹ 2,25,000.

Prepare a cost sheet showing factory cost, total cost and also calculate percentage of factory overhead to direct wages and percentage of establishment and General Expenses to factory cost.

6. The following transactions took place with respect of Material S. :

Date	Receipts	Rate per	Issues
	Units	Unit	Units
1 Jan. 2015	300	25	—
3 Jan. 2015	500	26	—



4 Jan. 2015	-	-	220
10 Jan. 2015	-	-	400
20 Jan. 2015	490	23	-
25 Jan. 2015	-	-	300

Prepare a Stores Ledger under LIFO Method.

7. From the following information calculate the wages of Mr. Nishanth under :

1) Time Rate System

2) Piece Rate System

3) Rowan Plan

4) Halsay's Plan :

a) Standard time allowed to do a job - 60 hours

b) Actual time taken - 40 hours

c) Hourly rate - ₹ 18 per hour.

8. Calculate, re-order level, min. level, maximum level and average stock level from the following information :

Normal usage	-	600 units per week
Maximum usage	-	900 units per week
Minimum usage	-	300 units per week
Re-order period	-	8 to 12 weeks
Re-order qty.	-	4800 units

