

U.G. 4th Semester Examination - 2021

COMMERCE

[HONOURS]

Course Code : BCOM-H-CC-T-08

Course Title : Cost Accounting

Full Marks : 30

Time : 1½ Hours

*The figures in the right-hand margin indicate marks.**Candidates are required to give their answers in their own words as far as practicable.*1. Answer any **five** questions: 2×5=10

যে-কোনো পাঁচটি প্রশ্নের উত্তর দাও :

i) What is meant by Costing?

পরিব্যয় নির্ণয় পদ্ধতি বলতে কি বোঝায়?

ii) What is Cost Unit?

পরিব্যয় একক কি?

iii) What is Overhead?

উপরিব্যয়ের সংজ্ঞা দাও।

iv) What do you mean by efficiency of a worker?

শ্রমিকের দক্ষতা বলতে কি বোঝ?

v) Name two cost units which are used in Operating Costing.

ক্রিয়াকরণ পরিব্যয় নির্ণয় পদ্ধতিতে ব্যবহৃত দুটি পরিব্যয় এককের নাম কর।

vi) Name two methods for Secondary Distribution of Overhead.

উপরিব্যয়ের গৌণ বণ্টনের দুটি পদ্ধতির নাম লেখ।

vii) Write two causes of idle time.

অলস সময়ের দুটি কারণের উল্লেখ কর।

viii) Who are the main users of information of Cost Accounting?

পরিব্যয় হিসাবরক্ষণ প্রকাশিত তথ্যের মূল ব্যবহারকারী কারা?

2. Answer any **two** questions: 5×2=10

যে-কোনো দুটি প্রশ্নের উত্তর দাও :

i) From the following particulars calculate efficiency percentage (%) of Mr. Roy, a worker, on the basis of his output and on the basis of time taken by him:

Standard output per hour is 15 units. Actual Output during a week of 40 hours is 900 units, wages per unit is ₹5.

ইংরাজী প্রশ্ন দেখ।

- ii) What is Economic Order Quantity? Find out Economic Order Quantity from the following details:

Annual consumption of Raw Materials- 800 kg

Cost of Materials per kg.- ₹30

Inventory Carrying Cost excluding Insurance-
10%

Ordering Cost per Order- ₹100

Insurance per kg and per annum- ₹1

ইংরাজী প্রশ্ন দেখ।

- iii) From the following details find out the reasonable amount of Notional Profit which is to be transferred to Profit & Loss A/C in respect of a contract :

Contract Price ₹20,00,000

Work Certified ₹12,80,000

Cash received – 90% of work certified

Notional Profit ₹3,30,000.

ইংরাজী প্রশ্ন দেখ।

- iv) From the following data relating to a factory, compute the overhead recovery rates using direct labour cost, direct labour hours and machine hours separately as base:

Factory Overhead	₹2,40,000
Direct Labour Cost	₹3,20,000
Direct Labour Hours	1,20,000
Machine Hours	1,00,000

ইংরাজী প্রশ্ন দেখ।

- v) A truck starts journey with a load of 12 tons of goods from Station A. It unloads 4 tons at Station B and rest of the goods at Station C. It reaches back directly to Station A after getting reloaded with 10 tons of goods at station C. The distance from A to B, B to C and from C to A are 80 km, 120 km and 160 km respectively. Compute ton-kilometres for the Truck Service.

ইংরাজী প্রশ্ন দেখ।

3. Answer any **one** question: 10×1=10

যে-কোনো একটি প্রশ্নের উত্তর দাও :

- i) From the following information calculate the Comprehensive Machine Hour Rate:

Cost of the Machine	₹1,60,000
Installation Charges of the Machine	₹10,000
Estimated Scrap value of the Machine at the end of 10 years	₹20,000

Working hours per annum including
 100 normal hours for repairing: 1900
 Insurance: 1% p.a. of Capital Cost of the Machine
 Diesel Consumption per hour of run:
 2 litres and cost ₹100 per litre
 Repairs & Maintenance p.a ₹5,400
 Wages of Operator is ₹10 per hour
 General overhead related to the Machine p.a. ₹8,000

A loan of ₹1,00,000 (Interest @ 10% p.a.) had been taken to meet the Purchase price of the Machine partly.

ইংরাজী প্রশ্ন দেখ।

- ii) A product is passed through 2 distinct processes namely, Process A and Process B. Process A transfer its output to Process B and Process B to Finished Stock. From the following details for the month of April, 2021 you are asked to prepare Processes a/cs, Normal Loss a/c. Abnormal Loss a/c , and Abnormal Gain a/c:

Particulars	Process A	Process B
Direct Materials 3000 Units @ Rs.5 per unit (₹)	15000	-
Additional materials (₹)	1000	780
Direct Wages (₹)	4000	3000
Direct Expenses (₹)	10000	14000
Overhead (% of Direct wages)	75%	125%
Output (units)	2800	2200
Transfer to next process / Finished Stock (units)	2500	1800
Sold to customer (units)	300	400
Normal Loss	10%	5%
Sale of Scrap per Unit (₹)	2	5

Output of each Process is transferred to next process at cost plus 20% and sold to customer at cost plus 25%.

ইংরাজী প্রশ্ন দেখ।

- iii) Following is the Profit & Loss a/c of Sonali Soap Ltd. for the year ended on 31.03.2021:

Particulars	Amount ₹	Particulars	Amount ₹
To Opening Stock	60,000	By Sales	26,00,000
To Purchases	8,60,000	By Closing Stock	1,05,000
To Direct Wages	4,00,000	By Dividend received	30,000
To Factory Overhead	3,75,000		
To Office Overhead	3,00,000		
To Selling Overhead	10,000		
To Loss on Sale of Plant	15,000		
To Preliminary Expenses written off	25,000		
To Net Profit	6,90,000		
	27,35,000		27,35,000

Prepare a Reconciliation Statement after consideration of following information available from Cost Books of the Company:

Opening Stock ₹95,000, Closing Stock ₹75,000, Factory Overhead 90% of Direct Wages, Office Overhead charged ₹3,55,000, Selling Overhead ₹5,000 and Profit is ₹6,00,000.

ইংরাজী প্রশ্ন দেখ।