



IV Semester B.Com. Examination, May 2017
(Fresh + Repeaters) (CBCS)
(2015-16 and Onwards)
COMMERCE
Paper – 4.4 : Cost Accounting

Time : 3 Hours

Max. Marks : 70

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

SECTION – A

1. Answer **any five** sub-questions. **Each** sub-question carries **2** marks. (5×2=10)
- Define cost.
 - Give two examples of selling and distribution overheads.
 - What is meant by over time ?
 - What is material requisition ?
 - Write two merits of piece rate system.
 - Write any two differences between cost accounting and financial accounting.
 - What is Reconciliation Statement ?

SECTION – B

Answer **any three** questions. **Each** question carries **six** marks. (3×6=18)

- What are the essentials of a good wage payment system ?
- From the following figures prepare a cost sheet showing the cost per unit and profit for the period :

Raw material consumed	₹	40,000
Direct wages		24,000
Factory overhead		8,000
Office overhead 10% of factory cost selling overhead ₹ 1.50 per unit. Units produced 2000. Units sold 1800 at ₹ 50 each.		



4. Following transactions relate to the Receipts and issue of material 'Z'.

Receipts :

3-10-2015	1000 units @ ₹ 8 per unit
13-10-2015	1800 units @ ₹ 8.60 per unit
23-10-2015	1200 units @ ₹ 7.60 per unit

Issues :

5-10-2015	800 units
15-10-2015	800 units
25-10-2015	1200 units

Prepare stores ledger under weighted average method.

5. From the following particulars compute machine hour rate :

Cost of machine	₹ 1,14,800
Installation charges	5,400
Anticipated life of machine 10 years	
Scrap value at the end of 10 years	5,000
Rent and rates per annum	12,000
Insurance per annum	3,000
Power cost is 5 units per hour @ 0.40 paise per unit.	
There are 300 working days of 8 hours each in a year.	

6. From the following calculate the earnings of workers A, B, C under Halsey plan and Rowan scheme of payment :

Worker	A	B	C
Standard time (Hours)	3	4	5
Actual (Hours)	5	3	4
Basic wages per hour	2	2	2

SECTION - C

Answer any three questions. Each question carries fourteen marks. (3×14=42)

7. From the following figures compute machine hour rate for machines X, Y, Z for a four week period, each machine is expected to work 216 hours.

Rent and Rates	₹ 30,000
Lighting	4,000
Depreciation	20,000
Indirect wages	20,000
Power	12,000
Sundries	30,000
Canteen expenses	2,000
Repairs	8,000
Total	1,26,000



	Machines		
	X	Y	Z
Space occupied (Sq.ft.)	200	400	600
Light points	20	60	120
Cost of machine (Rs.)	2,50,000	1,50,000	1,00,000
No. of workers	20	40	40
Power actuals (₹)	5,000	3,000	4,000
Direct wages	40,000	60,000	50,000

8. The following data is furnished by a company for the year 2015 :

Stock of material on 1-1-2015	35,000
Stock of material on 31-12-2015	5,000
Purchases of materials	50,000
Wages	1,00,000
Factory overheads	20,000
Administration overhead	20,000
Closing stock of finished goods	20,000
Sales	2,50,000

Production during 2015, 5000 units.

The company wants to quote for a contract for the supply of 1000 units during the year 2016. The cost of material is expected to increase by 15% and wages by 10%. Prepare a statement of cost for the year 2015 and a tender statement for 2016 showing the price to be Quoted per unit, if the same percentage of profit is maintained as in the previous year.

9. From the following data prepare stores ledger account under FIFO method. Stock on 1st March 2015, 15000 units at 20/unit.

Purchases

Date	Units	Rate per unit (₹)
March 2	16000	19
4	13000	21
8	20000	22.50
24	40000	24
25	30000	25

Issues

Date	Units
March 5	13600
7	7000
15	17200
18	4900
22	15100
28	45000

On 31-3-2015 stock checking revealed a shortage of 600 units.



10. From the following, prepare a Reconciliation statement, calculate profits as per Financial Accounts :

a) Net profit as per costing records	1,72,400
b) Works overhead under recovered in costing	3,120
c) Administrative overhead recovered in excess	1,700
d) Depreciation charged in financial records	11,000
e) Interest received but not included in costing	8,000
f) Income tax provided in financial books	40,300
g) Bank interest credited in financial books	750
h) Stores adjustment credited in financial books	475
i) Depreciation of stock charged in financial books	6,750
j) Depreciation recovered in costing	12,300

11. From the following, you are required to calculate the earnings of a worker for a week under :

a) Straight piece rate system	
b) Taylor's differential piece rate system	
c) Halsey premium plan and	
d) Rowan premium plan.	48
Weekly working hours	30
Hourly wage rate (₹)	12
Piece rate per unit (₹)	
Normal time allowed per piece	12 minutes
Normal output per week	240 pieces
Actual output for the week	300 pieces

Differential piece rate 80% of piece rate when output is below normal and 120% of piece rate when output above normal.

ಕನ್ನಡ ಆವೃತ್ತಿ

ವಿಭಾಗ - ಎ

1. ಯಾವುದಾದರೂ 5 ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉಪ-ಪ್ರಶ್ನೆಗೆ 2 ಅಂಕಗಳು.

(5×2=10)

- ವೆಚ್ಚವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
- ಮಾರಾಟ ಮತ್ತು ವಿತರಣಾ ಮೇಲ್ವಿಚ್ಛಗಳಿಗೆ ಎರಡು ಉದಾಹರಣೆಗಳನ್ನು ಕೊಡಿ.
- ಹೆಚ್ಚುವರಿ ಸಮಯ ಎಂದರೇನು ?
- ಸಾಮಗ್ರಿಗಳ ಅಗತ್ಯತೆ ಚೀಟಿ ಎಂದರೇನು ?
- ಕೆಲಸಾಧಾರಿತ ಯೋಜನೆಯ ಎರಡು ಲಾಭಗಳನ್ನು ಬರೆಯಿರಿ.
- ವೆಚ್ಚ ನಿರ್ಣಯ ಶಾಸ್ತ್ರ ಮತ್ತು ಹಣಕಾಸು ಲೆಕ್ಕ ಶಾಸ್ತ್ರಗಳಲ್ಲಿ ಇರುವ ಎರಡು ವ್ಯತ್ಯಾಸಗಳನ್ನು ತಿಳಿಸಿ.
- ಹೊಂದಾಣಿಕೆ ಪಟ್ಟಿ ಎಂದರೇನು ?



SM – 478

IV Semester B.Com. Examination, May/June 2018
(CBCS) (Fresh + Repeaters) (2015-16 and Onwards)
COMMERCE

Paper – 4.4 : Cost Accounting

Time : 3 Hours

Max. Marks : 70

Instruction : Answers should be written completely in **English or Kannada.**

SECTION – A

1. Answer **any five** sub-questions. **Each** sub-question carries **2** marks. **(5×2=10)**
- Define Cost Accounting.
 - What do you mean by cost ?
 - What is marginal cost ?
 - Give the meaning of material.
 - What is Bin card ?
 - What do you mean by wage sheet ?
 - What is apportionment ?

SECTION – B

Answer **any three** questions. **Each** question carries **6** marks. **(3×6=18)**

2. What are the practical difficulties in installation of Cost Accounting ?
3. From the following particulars calculate earnings of a worker under Halsey and Rowan plan.
Standard time 10 hrs.
Time taken 6 hrs.
Hourly rate ₹ 2
4. From the following information compute a machine hour rate of machine no. 10 for the month of June.
Cost of machine ₹ 32,000
Estimated scrap value ₹ 2,000
Effective working life 10000 hours
Repairs and maintenance for life of machine ₹ 2,500
Standing charges for the month of June ₹ 400
Power consumed by machine @ ₹ 0.30 p.u. ₹ 600
The machine consumes 10 units of power per hour.

P.T.O



5. Calculate Re-order level, maximum level, minimum level and average level from the following information.
- Reorder quantity 1500 units
 Reorder period 4 to 6 weeks
 Maximum consumption 400 units per week,
 Normal consumption 300 units per week,
 Minimum consumption 250 units per week.
6. Job No. 25 was commenced on 1-1-18 and completed on 31-1-18. Materials used ₹ 600 and labour ₹ 400. Factory overheads were
- Machine No. 10 used for 40 hours @ ₹ 3.50 p.hour,
 Machine No. 20 used for 30 hours @ ₹ 4 p.hour,
 Six welders were used for job for 5 days of 8 hours @ rate of 20 paise per hour,
 Other expenses were 100% of labour
 Ascertain works cost of job number - 25.

SECTION - C

Answer **any three** questions. **Each** question carries **14** marks. (3×14=42)

7. Tata Engineering Company manufactured and sold 1000 machines in 2016. Following are the particulars obtained.

	₹
Cost of materials	80,000
Wages paid	1,20,000
Factory expenses	50,000
Salaries	60,000
Rent, rates and insurance	10,000
Selling expenses	30,000
General expenses	20,000
Sales	4,00,000

The company plans to manufacture 1200 machines in 2017. You are required to submit a statement showing the price to earn a profit of 10% on selling price. The following additional information is given to you.



- a) Price of materials will rise by 20% on previous year's price
 - b) Wages will rise by 5%
 - c) Manufacturing expenses will rise in proportion to the combined cost of materials and wages.
 - d) Selling expenses per unit will remain unchanged.
 - e) Other expenses will remain unaffected by rise in output.
8. What do you mean by weighted average price ? And prepare stores ledger under weighted average price from the following :

Jan. 2	purchased	4000 units	@ ₹ 4.00 p.u.
Jan. 20	purchased	500 units	@ ₹ 5.00 p.u.
Feb. 5	issued	2000 units	-
Feb. 10	purchased	6000 units	@ ₹ 6.00 p.u.
Feb. 12	issued	4000 units	-
Mar. 2	issued	1000 units	-
Mar. 5	issued	2000 units	-
Mar. 15	purchased	4500 units	@ ₹ 5.50 p.u.
Mar. 20	issued	3000 units	-

9. Overhead costs of Service department before distribution of Production department costs are as follows :

Departments amount ₹	Production depts.			Service depts.	
	A	B	C	D	E
	7,550	7,200	9,650	4,625	1,575

The costs of service departments D and E are to be charged on the basis of following percentages :

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

Find the total overheads of production departments by using the following methods.

- a) Simultaneous equation method.
- b) Repeated distribution method.



10. Find out the profit as per costing records and financial accounts from the following :

	Sony	LG
Number of units produced and sold	600	400
Direct materials	₹ 3,600	₹ 2,800
Direct wages	₹ 3,000	₹ 2,400
Selling price per unit	₹ 25	₹ 30

Works overhead is 80% of wages and office overhead 25% of works cost.
Actual works expenses ₹ 4,500 and office expenses ₹ 3,900. Reconcile the costing profit with financial profit.

11. From the following information for the year ending 31st December 2017 the company request you to apportion the expenses to various departments on an equitable basis and reapportion the service department costs to production departments as given below. Service department X to production departments in the ratio of 3 : 2 : 1 and service department Y to production departments in the ratio of 4 : 3 : 2.

Particulars	Production departments			Service departments	
	A	B	C	X	Y
Direct wages (₹)	7,000	6,000	5,000	1,000	1,000
Direct materials (₹)	3,000	2,500	2,000	1,500	1,000
Number of employees	200	150	150	50	50
Electricity (KW)	8,000	6,000	6,000	2,000	3,000
Number of light points	10	15	15	5	5
Assets value (₹)	50,000	30,000	20,000	10,000	10,000
Area (sq. ft.)	800	600	600	600	200

The expenses for the period are as follows :

Stores overhead	₹
Motive power	4,000
Labour welfare	1,500
Depreciation	3,000
Repairs and maintenance	3,000
Electric light	12,000
General overhead	2,000
Rent and taxes	10,000
	6,000

No. of Printed Pages : 8

104833



GS-442

IV Semester B.Com. Examination, May/June - 2019

COMMERCE

4.4 Cost Accounting

(CBCS) (Fresh+Repeaters) (2015-16 & Onwards)

Time : 3 Hours

Max. Marks : 70

Instructions to Candidates :

Answer should be written completely either in English or in Kannada.

ವಿಭಾಗ - ಎ / SECTION - A

1. ಯಾವುದಾದರೂ ಐದು ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಸರಿಯಾದ ಉತ್ತರಕ್ಕೆ 2 ಅಂಕಗಳು. **5x2=10**

- ವೆಚ್ಚದ ಅಂಶಗಳು ಯಾವುವು ?
- ಪರೋಕ್ಷ ಸಾಮಗ್ರಿ ಎಂದರೇನು ?
- ಮೇಲ್ವೆಚ್ಚವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
- ಹಾಲ್ಸಿ ಯೋಜನೆಯಲ್ಲಿ ಕೂಲಿಯನ್ನು ಹೇಗೆ ಕಂಡುಹಿಡಿಯುವಿರಿ ?
- ಅರೆ ಸ್ಥಿರ ವೆಚ್ಚವೆಂದರೇನು ?
- ಸೇವಾ ಇಲಾಖೆಗಳು ಎಂದರೇನು ? ಯಾವುದಾದರೂ ಒಂದು ಉದಾಹರಣೆ ನೀಡಿ.
- ಹೊಂದಾಣಿಕೆ ಪಟ್ಟಿಯನ್ನು ತಯಾರಿಸುವ ಉದ್ದೇಶಗಳನ್ನು ತಿಳಿಸಿ.

Answer **any five** sub-questions. Each question carries **two** marks.

- What are the elements of Cost ?
- What are Indirect materials ?
- Define Overhead.
- How do you calculate wages under Halsey plan ?
- What is semi-fixed cost ?
- What are service departments ? Give an example.
- State the purpose of preparing a Reconciliation Statement.

ವಿಭಾಗ - ಬಿ / SECTION - B

ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಸರಿಯಾದ ಉತ್ತರಕ್ಕೆ 6 ಅಂಕಗಳು. **3x6=18**

Answer **any three** questions. Each question carries **six** marks.

2. ವೆಚ್ಚ ಲೆಕ್ಕಶಾಸ್ತ್ರದ ಮೂರು ಉದ್ದೇಶಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.

Briefly explain the three objectives of cost accounting.

P.T.O.



3. ಈ ಕೆಳಕಂಡ ಮಾಹಿತಿಯಿಂದ, ಮಿತವ್ಯಯ ಆದೇಶ ಗಾತ್ರ ಹಾಗೂ ಒಂದು ವರ್ಷದಲ್ಲೂ ಮಾಡಬಹುದಾದ ಆದೇಶ ಸಂಖ್ಯೆಗಳನ್ನು ಕಂಡುಹಿಡಿಯಿರಿ.

- | | |
|--------------------------------------|------------------------|
| (a) ತ್ರೈಮಾಸಿಕ ಸಾಮಗ್ರಿ ಬಳಕೆ ಪ್ರಮಾಣ | 4000 ಯೂನಿಟ್‌ಗಳು |
| (b) ಒಂದು ಆದೇಶವನ್ನು ಮಾಡಲು ತಗಲುವ ವೆಚ್ಚ | ₹ 100 |
| (c) ಒಂದು ಯೂನಿಟ್ ವೆಚ್ಚ | ₹ 80 |
| (d) ಸಂಗ್ರಹಣಾ ಮತ್ತು ಹೊರುವ ವೆಚ್ಚ | ದಾಸ್ತಾನಿನ ಶೇ. 8% ರಷ್ಟು |

From the following information, calculate Economic Order Quantity and calculate number of orders to be placed in a year.

- | | |
|--|-----------------|
| (a) Quarterly consumption of materials | 4000 units |
| (b) Cost of placing one order | ₹ 100 |
| (c) Cost per unit | ₹ 80 |
| (d) Storage and carrying cost | 8% of inventory |

4. ಕೆಳಕಂಡ ಮಾಹಿತಿಯಿಂದ, ವೆಚ್ಚ ಪಟ್ಟಿಯನ್ನು ತಯಾರಿಸಿ.

- | | |
|---|-----------------|
| ಉತ್ಪಾದನಾ ವೆಚ್ಚ | ₹ 5,00,000 |
| ಸಿದ್ಧ ವಸ್ತುವಿನ ಪ್ರಾರಂಭಿಕ ದಾಸ್ತಾನು (ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ ₹ 25 ರಂತೆ) | 2500 ಯೂನಿಟ್‌ಗಳು |
| ಸಿದ್ಧ ವಸ್ತುವಿನ ಅಂತ್ಯದ ದಾಸ್ತಾನು | 5000 ಯೂನಿಟ್‌ಗಳು |
| ಮಾರಾಟ ವೆಚ್ಚ - ಮಾರಾಟವಾದ ಪ್ರತಿ ಯೂನಿಟ್ ಮೇಲೆ ₹ 5 ರಂತೆ | |
| ಲಾಭ - ಮಾರಾಟದ ಮೇಲೆ ಶೇ. 20% ರಂತೆ | |
| 7500 ಯೂನಿಟ್‌ಗಳು ಮಾರಾಟವಾಗಿವೆ. | |

From the following information, prepare a cost sheet.

- | | |
|---|------------|
| Cost of production | ₹ 5,00,000 |
| Opening stock of finished goods (@ ₹ 25 per unit) | 2500 units |
| Closing stock of finished goods | 5000 units |
| Selling expenses @ ₹ 5 per unit sold | |
| Profit @ 20% on sales | |
| 7500 units were sold. | |



5. FIFO ಪದ್ಧತಿಯಡಿಯಲ್ಲಿ ಈ ಕೆಳಕಂಡ ಮಾಹಿತಿಯಿಂದ ದಾಸ್ತಾನುವಹಿ ತಯಾರಿಸಿ.

ಜನವರಿ 2019, 1-500 ಯೂನಿಟ್‌ಗಳನ್ನು ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ ₹ 20 ರಂತೆ ಸ್ವೀಕರಿಸಿದೆ

ಜನವರಿ 2019, 10-300 ಯೂನಿಟ್‌ಗಳನ್ನು ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ ₹ 24 ರಂತೆ ಸ್ವೀಕರಿಸಿದೆ

ಜನವರಿ 2019, 15-700 ಯೂನಿಟ್‌ಗಳನ್ನು ನೀಡಲಾಗಿದೆ

ಜನವರಿ 2019, 20-400 ಯೂನಿಟ್‌ಗಳನ್ನು ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ ₹ 28 ರಂತೆ ಸ್ವೀಕರಿಸಿದೆ

ಜನವರಿ 2019, 25-300 ಯೂನಿಟ್‌ಗಳನ್ನು ನೀಡಲಾಗಿದೆ

ಜನವರಿ 2019, 28-500 ಯೂನಿಟ್‌ಗಳನ್ನು ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ ₹ 22 ರಂತೆ ಸ್ವೀಕರಿಸಿದೆ

ಜನವರಿ 2019, 31-200 ಯೂನಿಟ್‌ಗಳನ್ನು ನೀಡಲಾಗಿದೆ

From the following information, prepare Stores Ledger Account under FIFO Method.

Jan 2019, 1 Received 500 units @ ₹ 20 per unit ✓

Jan 2019, 10 Received 300 units @ ₹ 24 per unit ✓

Jan 2019, 15 Issued 700 units ✓

Jan 2019, 20 Received 400 units @ ₹ 28 per unit

Jan 2019, 25 Issued 300 units

Jan 2019, 28 Received 500 units @ ₹ 22 per unit

Jan 2019, 31 Issued 200 units

6. ಒಂದು ಉದ್ಯೋಗಕ್ಕೆ ಪ್ರತಿ ಗಂಟೆಗೆ ₹ 100 ರಂತೆ, 30 ಗಂಟೆಗಳ ಶಿಷ್ಟ ಸಮಯವನ್ನು ನಿಗದಿಪಡಿಸಲಾಯಿತು. ಒಬ್ಬ ಕೆಲಸಗಾರ 6 ಗಂಟೆಗಳ ಸಮಯವನ್ನು ನಿಜವಾಗಿ ಉಳಿಸಿದ್ದು, ಹಾಲ್ಸೆ ಮತ್ತು ರೋವನ್ ಯೋಜನೆಯ ಪ್ರಕಾರ ಅವನ ಕೂಲಿಯನ್ನು ಕಂಡುಹಿಡಿಯಿರಿ.

Standard time allowed for a job is 30 hours at the rate of ₹ 100 per hour. Actual time saved by a worker is 6 hours. Calculate his earning under Halsey system and Rowan system.



ವಿಭಾಗ - ಸಿ / SECTION - C

ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಸರಿಯಾದ ಉತ್ತರಕ್ಕೆ 14 ಅಂಕಗಳು.

3x14=42

Answer **any three** question, each correct answer carries **fourteen** marks.

7. ಫೆಬ್ರವರಿ 2019ರಲ್ಲಿ ಸಂಘಟನೆಯೊಂದರಲ್ಲಿ ಈ ಕೆಳಗಿನಂತೆ ಸಾಮಗ್ರಿಗಳನ್ನು ಖರೀದಿ ಹಾಗೂ ನೀಡಿಕೆ ಮಾಡಲಾಗಿದೆ :

ಸ್ವೀಕೃತಿ	ಗಾತ್ರ	ದರ
04-02-2019	800 ಯೂನಿಟ್‌ಗಳು	₹ 24 ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ
10-02-2019	600 ಯೂನಿಟ್‌ಗಳು	₹ 23 ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ
18-02-2019	400 ಯೂನಿಟ್‌ಗಳು	₹ 24 ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ
22-10-2019	400 ಯೂನಿಟ್‌ಗಳು	₹ 23.50 ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ

ನೀಡಿಕೆ	ಗಾತ್ರ
05-02-2019	1000 ಯೂನಿಟ್‌ಗಳು
12-02-2019	800 ಯೂನಿಟ್‌ಗಳು
25-02-2019	1000 ಯೂನಿಟ್‌ಗಳು

ದಿನಾಂಕ 01-02-2019 ರಂದು ದಾಸ್ತಾನು - ₹ 25 ಪ್ರತಿ ಯೂನಿಟ್‌ರಂತೆ 800 ಯೂನಿಟ್‌ಗಳಿವೆ. FIFO ಮತ್ತು LIFO ಪದ್ಧತಿಯಲ್ಲಿ ಸರಕುಗಳ ಖಾತೆಯನ್ನು ತಯಾರಿಸಿರಿ.

The following transactions occurred in purchases and issue of materials in an organisation during February 2019.

Receipts	Quantity	Rate
04-02-2019	800 units	₹ 24 per unit
10-02-2019	600 units	₹ 23 per unit
18-02-2019	400 units	₹ 24 per unit
22-10-2019	400 units	₹ 23.50 per unit
Issues	Quantity	
05-02-2019	1000 units	
12-02-2019	800 units	
25-02-2019	1000 units	

The stock on 01-02-2019 was 800 units @ ₹ 25 per unit. Prepare the stores ledger account under FIFO and LIFO method.



8. ಈ ಕೆಳಕಂಡ ವಿವರಗಳು ಯಂತ್ರ ಎಕ್ಸ್ ಗೆ ಸಂಬಂಧಿಸಿದೆ :

ಯಂತ್ರದ ಮೌಲ್ಯ ₹ 10,00,000

ಜೀವಿತಾವಧಿ 10 ವರ್ಷಗಳು

ಸಾರಿಗೆ ಮತ್ತು ಸ್ಥಾಪನೆ ಖರ್ಚು ₹ 3,00,000

ಚೂರುಪಾರು ಮೌಲ್ಯ ₹ 1,00,000

ವಾರ್ಷಿಕ ಕಾರ್ಯಾವಧಿ 2750 ಗಂಟೆಗಳು

ಸ್ಥಾಪನಾ ಸಮಯ ಅಂದಾಜು 200 ಗಂಟೆಗಳು (ಉತ್ಪಾದನಾ ಸಮಯವೆಂದು ಪರಿಗಣಿಸಿದೆ)

ಯಂತ್ರದ ವಿದ್ಯುತ್ ಬಳಕೆ 20 ಯೂನಿಟ್‌ಗಳು ಪ್ರತಿ ಗಂಟೆಗೆ, ₹ 20 ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ

ಆಯಿಲ್ ಮತ್ತು ಇತರೆ ಬಳಕೆಯಾದವು ₹ 4,000 ಪ್ರತಿ ತಿಂಗಳಿಗೆ

ಬಾಡಿಗೆ ₹ 8,000 ಪ್ರತಿ ತಿಂಗಳಿಗೆ (ಅದರಲ್ಲಿ 1/4 ಈ ಯಂತ್ರಕ್ಕೆ ಸಂಬಂಧಿಸಿದೆ)

ಮೇಲ್ವಿಚಾರಕರ ಸಂಬಳ ₹ 10,000 ಪ್ರತಿ ತಿಂಗಳಿಗೆ (ಅವನ 1/5 ಸಮಯ ಈ ಯಂತ್ರಕ್ಕೆ ಮೀಸಲಾಗಿದೆ)

ಈ ಯಂತ್ರದ ಇತರೆ ಇಲಾಖಾ ಮೇಲ್ವಿಚಾರಣೆಗಳು ಪ್ರತಿ ತಿಂಗಳಿಗೆ ₹ 15,000

ಯಂತ್ರದ ರಿಪೇರಿ ಮತ್ತು ನಿರ್ವಹಣಾ ವೆಚ್ಚ - ವಾರ್ಷಿಕ ₹ 45,000

ದೀಪದ ವೆಚ್ಚ ವಾರ್ಷಿಕ ₹ 30,000 (ಒಟ್ಟು 20 ದೀಪಗಳು ಮಳಿಗೆಯಲ್ಲಿದ್ದು, ಇದರಲ್ಲಿ 5 ದೀಪಗಳು ಈ ಯಂತ್ರಕ್ಕೆ ಸಂಬಂಧಿಸಿದೆ)

ಯಂತ್ರ ಗಂಟೆ ದರವನ್ನು ಕಂಡುಹಿಡಿಯಿರಿ.

The following details are related to Machine X

Cost of the machine ₹ 10,00,000

Estimated Life 10 years

Transportation and installation charges ₹ 3,00,000

Scrap value ₹ 1,00,000

Yearly working hours 2750 hours

Setting up time is estimated at 200 hours which is regarded as productive time

Motive power 20 units per hour @ ₹ 20 per unit

Oil and other consumables ₹ 4000 p.m.

Rent ₹ 8,000 p.m. of which 1/4 is allocated to this machine.

Supervisor salary ₹ 10,000 p.m. (1/5th of his time is devoted to this machine)

Other departmental overheads allocated to this machine ₹ 15,000 p.m.

Repairs and maintenance cost of the machine ₹ 45,000 p.a.

Lighting ₹ 30,000 p.a. (there are 20 light points in the shop of which 5 light points are related to this machine.)

Calculate Machine Hour Rate.



9. ಒಂದು ಕಾರ್ಖಾನೆಯಲ್ಲಿ ಮೂರು ಉತ್ಪಾದನೆ ಇಲಾಖೆಗಳು ಹಾಗೂ ಎರಡು ಸೇವಾ ಇಲಾಖೆಗಳಿವೆ. ಮೇಲ್ಕಂಡ ವಿತರಣಾ ಸಾರಾಂಶ ಈ ಕೆಳಕಂಡಂತಿದೆ :

ಇಲಾಖೆ	(₹)
A	3,00,000
B	3,50,000
C	2,00,000
X	80,000
Y	60,000

X ಮತ್ತು Y ಸೇವಾ ಇಲಾಖೆಯ ಖರ್ಚುಗಳನ್ನು ಶೇಕಡಾವಾರು ಆಧಾರದ ಮೇಲೆ ಈ ಕೆಳಕಂಡಂತೆ ಹಂಚಿರಿ.

ವಿವರ	ಉತ್ಪಾದನಾ ಇಲಾಖೆಗಳು			ಸೇವಾ ಇಲಾಖೆಗಳು	
	A	B	C	X	Y
ಸೇವಾ ಇಲಾಖೆಗಳು :					
X	30%	20%	30%	-	20%
Y	40%	30%	20%	10%	-

ದ್ವಿತೀಯ ಮೇಲ್ಕಂಡ ವಿತರಣಾ ಪಟ್ಟಿಯನ್ನು ಈ ಕೆಳಕಂಡ ವಿಧಾನಗಳಲ್ಲಿ ತಯಾರಿಸಿ.

- (ಅ) ಮರು ಹಂಚಿಕೆ ಪದ್ಧತಿ
(ಬ) ಏಕಕಾಲಿಕ ಸಮೀಕರಣ ಪದ್ಧತಿ

A factory has three production departments and two service departments. The overhead distribution summary shows the following :

Departments	Amount (₹)
A	3,00,000
B	3,50,000
C	2,00,000
X	80,000
Y	60,000

The service departmental expenses of X and Y are to be distributed on a percentage basis as follows :

Particulars	Production departments			Service departments	
	A	B	C	X	Y
SERVICE DEPARTMENTS					
X	30%	20%	30%	-	20%
Y	40%	30%	20%	10%	-

Prepare a Secondary Overhead Distribution statement under :

- (a) Repeated Distribution Method
(b) Simultaneous Equation Method

10. ಒಂದು ಕಂಪನಿಯ 2018ರ ದತ್ತಾಂಶ ಈ ಕೆಳಕಂಡಂತಿದೆ.

1-1-2018ರಂದು ಸಾಮಗ್ರಿಗಳು ದಾಸ್ತಾನು	₹ 70,000
31-12-2018ರಂದು ಸಾಮಗ್ರಿಗಳ ದಾಸ್ತಾನು	₹ 10,000
ಖರೀದಿಸಿದ ಸಾಮಗ್ರಿ	₹ 1,00,000
ಕಾರ್ಖಾನೆ ಕೂಲಿ	₹ 2,00,000
ಕಾರ್ಖಾನೆ ಖರ್ಚುಗಳು	₹ 36,000
ಆಡಳಿತ ಖರ್ಚುಗಳು	₹ 44,000
1-1-2018ರಲ್ಲಿ ಸಿದ್ಧ ವಸ್ತುವಿನ ಪ್ರಾರಂಭಿಕ ದಾಸ್ತಾನು	-
31-12-2018ರಲ್ಲಿ ಸಿದ್ಧ ವಸ್ತುವಿನ ಅಂತ್ಯದ ದಾಸ್ತಾನು	₹ 40,000
ಮಾರಾಟ	₹ 5,00,000

2018ರಲ್ಲಿನ ಉತ್ಪಾದನೆ 4000 ಯೂನಿಟ್‌ಗಳು

2019ರಲ್ಲಿ 1000 ಯೂನಿಟ್‌ಗಳನ್ನು ಪೂರೈಸಲು ಒಂದು ಒಪ್ಪಂದವನ್ನು ಕಂಪನಿ ತೆಗೆದುಕೊಂಡಿದ್ದು ಬೆಲೆ ನಿಗದಿಪಡಿಸಬೇಕಿದೆ. 2019 ರಲ್ಲಿ ಸಾಮಗ್ರಿಗಳ ಬೆಲೆ ಶೇ. 15% ರಷ್ಟು ಏರಿಕೆಯಾಗಲಿದ್ದು, ಕಾರ್ಖಾನೆ ಕೂಲಿ ಶೇ. 10% ರಷ್ಟು ಏರಿಕೆಯಾಗಲಿದೆ. 2018 ರ ವೆಚ್ಚ ಪಟ್ಟಿಯನ್ನು ತಯಾರಿಸಿ ಹಾಗೂ ಹಿಂದಿನ ವರ್ಷದಲ್ಲಿದ್ದ ಗಳಿಸಿದ ಶೇಕಡೆ ಲಾಭ ಈ ವರ್ಷದಲ್ಲೂ ಗಳಿಸುವುದೆಂದು ಅಂದಾಜಿಸಿ, ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ ನಿಗದಿಪಡಿಸಬೇಕಾದ ಬೆಲೆಯನ್ನು ಕಂಡುಹಿಡಿಯಲು 2019 ರ ಟೆಂಡರ್ ಪಟ್ಟಿಯನ್ನು ತಯಾರಿಸಿ. 2018 ರಂತೆಯೇ ಮೇಲ್ವಿಚ್ಛಿ ಖರ್ಚುಗಳು ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ ಮುಂದುವರೆಯುವುದೆಂದು ಅಂದಾಜಿಸಿ.

The following data is furnished by a company for the year 2018.

Stock of materials on 1-1-2018	₹ 70,000
Stock of materials on 31-12-2018	₹ 10,000
Purchase of materials	₹ 1,00,000
Factory wages	₹ 2,00,000
Factory Expenses	₹ 36,000
Administrative Expenses	₹ 44,000
Opening stock of finished goods on 1-1-2018	nil
Closing stock of finished goods on 31-12-2018	₹ 40,000
Sales	₹ 5,00,000

Production during 2018 was 4000 units.

The company wants to quote for a contract for the supply of 1000 units during the year 2019. During 2019, the cost of materials increased by 15% and that of factory wages by 10%. Prepare a statement of cost for the year 2018 and a tender statement for 2019 showing the price to be quoted per unit, if the same percentage of profit is maintained as in the previous year. Assume the overhead charges per unit will be the same as in 2018.



11. ಈ ಕೆಳಕಂಡ ವಿವರಗಳಿಂದ ಒಂದು ಹೊಂದಾಣಿಕೆ ಪಟ್ಟಿಯನ್ನು ಸಿದ್ಧಪಡಿಸಿ :

ವಿವರ	₹
ವೆಚ್ಚ ದಾಖಲೆಗಳ ಪ್ರಕಾರ ನಿವ್ವಳ ನಷ್ಟ	₹ 3,44,800
ಕಾರ್ಯಗಳ ಮೇಲ್ವಿಚ್ಛಗಳು ವೆಚ್ಚ ಲೆಕ್ಕಪತ್ರಗಳಲ್ಲಿ ಕಡಿಮೆ ವಸೂಲಾಗಿದೆ	₹ 6,240
ವೆಚ್ಚ ಲೆಕ್ಕಪತ್ರಗಳಲ್ಲಿ ಹೆಚ್ಚಾಗಿ ವಿಧಿಸಿದ ಸವಕಳ	₹ 2,600
ವೆಚ್ಚ ಲೆಕ್ಕಪತ್ರಗಳಲ್ಲಿ ಹೆಚ್ಚಾಗಿ ನಮೂದಿಸಿರುವ ಆಡಳಿತ ಮೇಲ್ವಿಚ್ಛಗಳು	₹ 2,600
ಕೂಡಿಕೆಯ ಮೇಲಿನ ಬಡ್ಡಿ	₹ 17,500
ಹಣಕಾಸು ಲೆಕ್ಕಪತ್ರದಲ್ಲಿ ತೆಗೆದುಹಾಕಲ್ಪಟ್ಟ ಸುನಾಮ	₹ 11,400
ಪಾವತಿಸಿರುವ ಆದಾಯ ತೆರಿಗೆ	₹ 80,600
ಹಣಕಾಸು ಲೆಕ್ಕಪತ್ರದಲ್ಲಿ ದಾಸ್ತಾನು ಹೊಂದಾಣಿಕೆ (ಕ್ರೆಡಿಟ್)	₹ 950
ಹಣಕಾಸು ಲೆಕ್ಕಪತ್ರದಲ್ಲಿ ವಿಧಿಸಿರುವ ದಾಸ್ತಾನು ಮೇಲಿನ ಸವಕಳ	₹ 13,500
ಮಾರಾಟ ಮೇಲ್ವಿಚ್ಛಗಳು ವೆಚ್ಚಲೆಕ್ಕಪತ್ರದಲ್ಲಿ ಹೆಚ್ಚಾಗಿ ವಸೂಲಾಗಿದೆ	₹ 8,250
ವೆಚ್ಚಲೆಕ್ಕಪತ್ರದಲ್ಲಿ ವಿಧಿಸಿರುವ ನಾಮಾಂಕಿತ ಬಾಡಿಗೆ	₹ 40,000
ವೆಚ್ಚಲೆಕ್ಕಪತ್ರದಲ್ಲಿ ಅಂತಿಮ ದಾಸ್ತಾನಿನ ಮೌಲ್ಯ	₹ 20,750
ಹಣಕಾಸು ಲೆಕ್ಕಪತ್ರದಲ್ಲಿ ಅಂತಿಮ ದಾಸ್ತಾನಿನ ಮೌಲ್ಯ	₹ 18,750
ಹಣಕಾಸು ಲೆಕ್ಕಪತ್ರದಲ್ಲಿ ವಿಧಿಸಿರುವ ಸಾಲದ ಮೇಲಿನ ಬಡ್ಡಿ	₹ 11,000
Prepare a Reconciliation statement from the following data.	
Net Loss as per cost accounts	₹ 3,44,800
Works overhead under recovered in cost accounts	₹ 6,240
Depreciation overcharged in cost accounts	₹ 2,600
Administration overheads recorded in excess in cost accounts	₹ 2,600
Interest on Investments	₹ 17,500
Goodwill written off in financial books	₹ 11,400
Income Tax paid	₹ 80,600
Stores adjustment (credit) in financial books	₹ 950
Depreciation of stock charged in financial books	₹ 13,500
Selling overheads over recovered in cost accounts	₹ 8,250
Notional rent charged in cost accounts	₹ 40,000
Value of Closing stock in cost accounts	₹ 20,750
Value of Closing stock in financial accounts	₹ 18,750
Interest on loan charged in financial accounts	₹ 11,000



IV Semester B.Com. Examination, May 2016
(CBCS) (Freshers) (2015-16 and Onwards)
COMMERCE

Paper – 4.4 : Cost Accounting

Time : 3 Hours

Max. Marks : 70

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

SECTION – A

1. Answer **any five** sub-questions. **Each** sub-question carries **two** marks. (5×2=10)
- What are the elements of cost ?
 - What is ABC Analysis ?
 - What is overtime ?
 - What is Time Keeping ?
 - What is Purchase order ?
 - State the purpose of preparing a Reconciliation Statement.
 - What is on-cost ?

SECTION – B

Answer **any three** questions. **Each** question carries **six** marks. (3×6=18)

2. Briefly explain any three objectives of Cost Accounting.
3. From the following information, calculate economic order quantity and calculate number of orders to be placed in a year.
- | | |
|---------------------------------------|-----------------|
| a) Quarterly consumption of materials | 2000 units |
| b) Cost of placing one order | Rs. 50 |
| c) Cost per unit | Rs. 40 |
| d) Storage and carrying cost | 8% of inventory |

4. From the following information, prepare a cost sheet .

Cost of production	Rs. 10,00,000
Opening stock of finished goods (at Rs. 50 per unit)	2500 units
Closing stock of finished goods	5000 units
Selling expenses at Rs. 10 per unit sold	
Profit at 20% on sales	
7500 units were sold.	

P.T.O.



5. Prepare a Stores Ledger under Weighted Average Method.

Date	Receipts units	Rate per unit	Issues units
1-3-2016	6500	20	
8-3-2016	8500	25	
12-3-2016	—	—	10000
18-3-2016	15000	30	
22-3-2016	—	—	7500
31-3-2016	—	—	3000

6. Standard time allowed for a job is 30 hours at the rate of Rs. 100 per hour. Actual time saved by a worker is 5 hours. Calculate his earning under Halsey system and Rowan system.

SECTION - C

Answer **any three** questions. Each question carries **fourteen** marks. (3×14=42)

7. From the following details, you are required to prepare a Reconciliation Statement and also ascertain profit as per financial books.

Particulars	Cost Books	Financial Books
	Rs.	Rs.
1. Profit as per cost records	3,85,000	?
2. Works overheads	68,500	72,000
3. Administration overheads	92,750	1,02,650
4. Selling overheads	45,600	38,500
5. Depreciation	—	62,850
6. Stores Adjustment (Credit) in P/L a/c	—	7,500
7. Value of Opening stock	86,400	75,000
8. Value of Closing stock	94,800	86,400
9. Reserve for Bad debts	—	16,050
10. Interest on Bank Deposits Received	—	16,750
11. Loss on sale of Machinery	—	15,000
12. Tax provision	—	42,750
13. Interest on Bank loan paid	—	18,250

8. The following particulars are obtained from the books of PQR Co. Ltd. for the year 2014-15.

Particulars	Amount (Rs.)
Stocks on 1-4-2014 :	
• Raw Materials	75,000
• Finished Goods	60,000
Stocks on 31-3-2015 :	
• Raw Materials	78,600
• Finished Goods	76,800



Purchase of Raw Materials	3,40,400
Direct Wages	2,50,000
Factory on cost	1,50,000
Office overhead	2,75,000
Selling on cost	75,000
Sales	15,00,000

During the year 2015-16 the company has to submit a quotation for an order. It is estimated that the direct materials, direct wages and selling expenses required would cost Rs. 5,00,000, 3,50,000 and 5,000 respectively. You are required to :

- a) Prepare a cost sheet for 2014-15.
- b) Calculate the percentage of works on cost against productive wages and office overhead to works cost for the year 2014-15.
- c) Prepare a quotation for 2015-16 based on previous year's percentages on the assumption that 20% profit is expected on cost.

9. The following details are obtained from the books of X Co. Ltd. for the month of March 2016.

Stock on 1st March 2016, 7500 units at 40 per unit.

Date	Particulars
March 2016	
2	Purchased 8000 units at Rs. 38 per unit
4	Purchased 6500 units at Rs. 42 per unit
5	Issued 6800 units
7	Issued 3500 units
8	Purchased 10000 units at Rs. 45 per unit
15	Issued 8600 units
18	Issued 2450 units
22	Issued 7550 units
24	Purchases 20000 units at Rs. 48 per unit
25	Purchased 15000 units at Rs. 50 per unit
28	Issued 22500 units
30	Issued 3750 units

Stock taking was conducted on 31st March 2016 which revealed that there was a shortage of 300 units. Prepare a Stores Ledger under FIFO method.



10. A factory has three Production Departments and two Service Departments. The overhead departmental distribution summary shows the following :

Departments	Amount (Rs.)
A	3,00,000
B	3,50,000
C	2,00,000
P	80,000
Q	60,000

The Service departmental expenses of P and Q are to be allotted on a percentage basis as follows :

Particulars	Production Departments			Service Departments	
	A	B	C	P	Q
Service Departments					
P	30%	20%	30%	-	20%
Q	40%	30%	20%	10%	

Prepare a Secondary overhead distribution statement under :

- Repeated Distribution Method and
- Simultaneous Equation Method.

11. The following details are related to Machine X.

- Cost of Machine Rs. 5,00,000
- Estimated life 10 years
- Transportation charges Rs. 1,50,000
- Scrap value Rs. 50,000
- Yearly working hours 2750 hours
- Machine maintenance hours 250 hours
- Setting up time is estimated at 200 hours which is regarded as productive time
- Motive power 20 units per hour at Rs. 10 per unit
- Oil and other consumables Rs. 2,000 p.m.
- Rent Rs. 4,000 p.m. of which $\frac{1}{4}$ is allocated to this machine
- Supervisor salary Rs. 5,000 p.m. ($\frac{1}{5}$ of his time is devoted to this machine)
- Other departmental overhead allocated to this machine Rs. 7,500 p.m.
- Repairs and maintenance cost of the machine Rs. 24,000 p.a.
- Lighting Rs. 15,000 p.a. (there are 20 light points in the shop of which 5 light points are related to this machine)

Calculate Machine Hour Rate.