



‘समानो मन्त्रः समितिः समानी’

**UNIVERSITY OF NORTH BENGAL**

B.Com. Programme 4th Semester Examination, 2022

**DSC7-COMMERCE****COST ACCOUNTING**

Time Allotted: 2 Hours

Full Marks: 60

*The figures in the margin indicate full marks.***GROUP-A / বিভাগ-ক****Answer any two questions**

12×2 = 24

निम्नलिखित में से किन्हीं दो प्रश्नों के उत्तर लिखें

যে-কোন দুটি প্রশ্নের উত্তর দাও

तलका कुनै दुईवटा प्रश्नका उत्तर लेख्नुहोस्

1. Lion Ltd. has two service departments X and Y and three production departments A, B and C. From the following information prepare a secondary distribution summary on repeated distribution method: 12

	₹	₹	₹	₹	₹
	X	Y	A	B	C
Total cost as per primary distribution	3,000	3,600	12,000	6,000	4,500
Services rendered by:					
X	-	15%	25%	10%	50%
Y	10%	-	20%	40%	30%

2. (a) Prepare a store ledger under the LIFO method of pricing using the following information: 8+4

<u>2022</u>	<u>Units</u>
Jan. 1. Balance in hand @ ₹1.10 per unit	100
2. Received @ ₹1.20 per unit	200
10. Issued	150
14. Received @ ₹1.30 per unit	100
18. Issued	150
23. Returned from the issue on 10th January	20
26. Received @ ₹1.20 per unit	100
30. Wastage	10
31. Issued	110

- (b) Name the different methods of measuring labour turnover.

Labour turnover को मापने के लिए विभिन्न पद्धत के बारे में लिखिये।

Labour Turnover পরিমাপের বিভিন্ন পদ্ধতিগুলির নাম লেখ।

‘Labour Turnover’ मापन गर्ने विभिन्न विधिहरूको नाम दिनुहोस्।

3. S. V. Construction Ltd., have obtained a contract for construction of a bridge. The value of the contract is ₹12 lacs and the work commenced on 1st October, 2020. The following details are shown in their books for the year ended 30th September 2021: 10+2

Plant purchased ₹60,000, Wages paid ₹3,40,000, Materials issued to the site ₹3,36,000, Site expenses ₹8,000, General Overheads apportioned ₹32,000, Wages accrued as on 30.09.2021 ₹2,800, Materials at site as on 30.09.2021 ₹4,000, Direct expenses accrued as on 30.09.2021 ₹1,200, work not yet certified at cost ₹14,000, Cash received being 80% of work certified ₹6,00,000. Life of plant purchased in 5 years and scrap value is nil.

Prepare the Contract Account for the year ended 30th September 2021 and show the amount of profit which you might consider to be taken from the contract.

4. Define Cost Accounting. What are the different elements of Cost? State the objectives of Cost Accounting? 2+3+7

Cost Accounting किसे कहते हैं ? लागत के तत्व (elements of Cost) के बारे में लिखिये। लागत (Cost) के उद्देश्य (objective) के बारे में लिखिये।

Cost Accounting-এর সংজ্ঞা লেখ। পরিব্যয় (Cost)-এর বিভিন্ন উপাদানগুলি কি কি ? Cost Accounting-এর উদ্দেশ্যগুলি লেখ।

लागत लेखा (Cost Accounting) परिभाषित गर्नुहोस्। लागत (Cost) को विभिन्न तत्वहरू के हो ? लागत लेखा (Cost Accounting) का उद्देश्यहरू बताउनुहोस्।

#### GROUP-B / বিভাগ-খ

5. Answer any **four** questions: 6×4 = 24

निम्नलिखित में से किन्हीं चार प्रश्नों के उत्तर लिखें

निम्नलिखित ये-कौन चारটি प्रश्नको उत्तर दाओः

तलका कुनै चारवटा प्रश्नका उत्तर लेख्नुहोस्

- (a) Explain the concept and treatment of Idle Time. 3+3

निष्क्रिय समय की अवधारणा और उपचार (concept and treatment of Idle Time) के बारे में लिखिये।

অনুৎপাদক সময়ের ধারণা ও সমাধানের পদ্ধতি ব্যাখ্যা কর।

निष्क्रिय समयको (Idle Time) अवधारणा र उपचारको व्याख्या गर्नुहोस्।

- (b) What are the reasons for difference in profits shown by cost accounts and financial accounts? State the need for reconciliation. 4+2

Cost accounts और financial accounts के profits में अंतर होने के कारणों के बारे में लिखिये। ये दोनों profits के विवरण का समाधान (reconciliation) की क्यों जरूरत है ?

Cost Accounting and Financial Accounting-এ মুনাফার পরিমাণে পার্থক্যের কারণগুলি কি কি ? Reconciliation-এর প্রয়োজনীয়তা বর্ণনা কর।

लागत खाता (Cost accounts) र वित्तीय खाता (Financial accounts) हरू द्वारा देखाइएको नाफामा भिन्नताको कारणहरू के हुन् ? मेलमिलाप (reconciliation) को आवश्यकता बताउनुहोस्।

- (c) X Ltd. produces a standard product through Process-I and Process-II. Finished products from Process-I is used as raw materials for Process-II. From the following details prepare necessary accounts: 6

	Process-I	Process-II
Input (in Units)	15,000	13,000
Materials (₹)	30,000	4,000
Labour (₹)	18,000	15,275
Overhead (₹)	9,000	10,950
Normal loss (estimated)	10%	5%
Scrap Value per unit (₹)	2	3

There were no opening or closing work-in-progress. The final output from Process-II was 12,500 units.

- (d) Define EOQ with graphical representation. 6

चित्रमय प्रतिनिधित्व के साथ EOQ (EOQ with graphical representation) की परिभाषा लिखिये।

EOQ-के रेखाचित्रের মাধ্যমে দেখাও।

ग्राफिकल प्रतिनिधित्वको साथ EOQ परिभाषित गर्नुहोस्।

- (e) A, B and C in a particular day have produced 200, 250, and 300 pieces respectively of a product 'P'. The time allowed for production of 25 units of 'P' is 1 hour and the hourly rate of wage payment is ₹8. Calculate the following for each worker under Halsey Premium bonus (50% sharing) and Rowan Premium bonus methods: 3+3

- (i) Earning for the day (8 hours per day)  
(ii) Effective rate of earning per hour.

- (f) Explain Maximum Stock Level and Re-order Level of Stock. 3+3

Maximum Stock Level और Re-order Level of Stock के बारे में व्याख्या कीजिये।

Maximum Level এবং Re-order Level ব্যাখ্যা কর।

Maximum Stock Level र Re-order Level of Stock को व्याख्या गर्नुहोस्।

### GROUP-C / বিভাগ-গ

6. Answer any **four** questions: 3×4 = 12

निम्नलिखित प्रश्नों में से किन्हीं चार के उत्तर लिखें

নিম্নলিখিত যে-কোন চারটি প্রশ্নের উত্তর দাওঃ

तलका कुनै चारवटा प्रश्नका उत्तर लेख्नुहोस्

- (a) What is Cost Centre? 3

Cost Centre किसे कहते हैं ?

‘Cost Centre’ कि ?

लागत केन्द्र (Cost Centre) के हो ?

- (b) Write three differences between cost allocation and cost apportionment. 3  
Cost Allocation और cost apportionment के बीच तीन अंतर लिखिये।  
Cost Allocation এবং Cost Apportionment-এর মধ্যে তিনটি পার্থক্য লেখ।  
Cost Allocation र cost apportionment बीचको तीनवटा भिन्नता लेख्नुहोस्।
- (c) What is Opportunity Cost? 3  
Opportunity Cost किसे कहते हैं ?  
Opportunity Cost कि ?  
Opportunity Cost के हो ?
- (d) What is Prime Cost? 3  
Prime Cost किसे कहते हैं ?  
প্রধান খরচ (Prime Cost) কি ?  
Prime Cost के हो ?
- (e) Calculate EOQ from the following: 3  
(i) Consumption during the year 600 units.  
(ii) Ordering Cost ₹12 per order.  
(iii) Carrying Cost 20 percent.  
(iv) Price per unit ₹20.
- (f) What do you mean by Bin Card? 3  
Bin Card किसे कहते हैं ?  
বিন কার্ড বলতে কি বোঝ ?  
Bin Card भनेको के हो ?

—x—