



WEST BENGAL STATE UNIVERSITY
B.Com. Cor 1st Semester Examination, 2024-25

BCMCOR103T-B.COM. (COR)

COST ACCOUNTING



Time Allotted: 2 Hours

Full Marks: 50

*The figures in the margin indicate full marks.
Candidates should answer in their own words and adhere to the word limit as practicable.
All symbols are of usual significance.*

GROUP-A

Answer any *two* questions from the following

10×2 = 20

1. Answer any *two* questions from the following:

5+5

(a) Distinguish between Direct and Indirect Expenditure.

প্রত্যক্ষ ও পরোক্ষ ব্যয় সমূহের মধ্যে পার্থক্য করো ও লেখো।

(b) Define Machine Hour Rate of Overhead Distribution.

উপরি ব্যয় বণ্টনে মেশিন ঘন্টা হার-এর সংজ্ঞা দাও।

(c) Explain fixed, variable and semi-variable overhead.

স্থির, পরিবর্তনশীল ও আধা পরিবর্তনশীল উপরি ব্যয় সমূহ উদাহরণসহ ব্যাখ্যা করো।

2. From the following data calculate works cost of jobs performed by Kamal and Ashis:

10

| | Kamal | Ashis |
|------------------------------|----------------|---------------|
| Time allowed (per 100 units) | 40 hours | 42 hours |
| Rate per unit | ₹3 | ₹4 |
| Rate per hour | ₹8 | ₹12 |
| Actual time taken | 48 hours | 70 hours |
| Actual unit produced | 150 units | 200 units |
| Material cost for jobs | ₹668 | ₹1020 |
| Bonus Plan | Halsey | Rowan |
| Factory overhead | 150 % of wages | 100% of wages |

3. The following is the record of receipts and issues of a certain material in your factory in a month:

10

| | | | |
|---------|-----------------|-------|--------------|
| 1.6.24 | Opening balance | 50 kg | @ ₹20 per kg |
| 5.6.24 | Issued | 30 kg | |
| 12.6.24 | Received | 40 kg | @ ₹22 per kg |
| 15.6.24 | Issued | 30 kg | |
| 27.6.24 | Received | 40 kg | @ ₹24 per kg |
| 30.6.24 | Issued | 50 kg | |

Draw up the Stores Ledger Card under FIFO basis.

GROUP-B

Answer any *two* questions from the following

15×2 = 30

4. The following particulars relate to a contract undertaken by a firm of engineers:

15

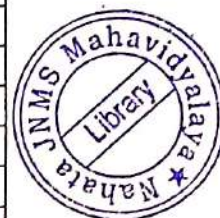
| | ₹ |
|---|----------|
| Materials consumed | 65,000 |
| Labour | 24,000 |
| Plant at Cost | 15,000 |
| Direct expenses | 3,000 |
| Establishment charges | 4,000 |
| Materials returned to store | 500 |
| Cash received (in respect of 80% of work certified) | 1,00,000 |
| Cost of work uncertified | 4,500 |
| Materials in hand (31 st December) | 1,800 |
| Wages outstanding | 2,500 |
| Value of Plant (31 st December) | 10,000 |

The Contract Price was agreed at ₹2,00,000. Prepare Contract Account showing profit to be taken to the credit of profit and loss account in the books of the Contractor.

5. The factory has two production departments and one service department. The service department (X) renders services to production departments (A and B) in the ratio of 3:2. The particulars of the departments and the details of expenses are given below. Determine the amounts of Factory overheads chargeable to the production departments.

15

| | ₹ | | |
|-----------------------------|--------|--------|-------|
| Rent and rates | 5,200 | | |
| Depreciation | 45,000 | | |
| Power | 3,500 | | |
| Electricity | 1,200 | | |
| Canteen expenses | 11,000 | | |
| Insurance | 2,600 | | |
| | A | B | X |
| Wages (₹) | 30,000 | 20,000 | 5,000 |
| H.P. of machines | 200 | 100 | 50 |
| No. of light and fan points | 40 | 30 | 10 |
| Floor space (Sq. meters) | 400 | 200 | 50 |
| Fixed assets (₹ in lakhs) | 5 | 3 | 1 |
| Total assets (₹ in lakhs) | 7 | 4 | 2 |



6. Write short notes any *three*:

5×3 = 15

টীকা লেখো যে-কোনো তিনটি:

- (a) "Just in Time Inventory" System
জাস্ট-ইন-টাইম মজুদ পদ্ধতি
- (b) ABC analysis
ABC বিশ্লেষণ
- (c) Labour Turnover
শ্রমিক আবর্তন
- (d) Equivalent Production.
সমতুল্য উৎপাদন।

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