



লক্ষ্য বিদ্যালয়

**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 বন্টনে মেশিন ঘণ্টা 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 <sup>st</sup> December)	1,800
Wages outstanding	2,500
Value of Plant (31 <sup>st</sup> 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।

