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III Semester B.Com. (Regular) (A & F)/LSCM Degree Examination,
December/January- 2025/2026

COMMERCE
Cost Accounting
(NEP Scheme Repeater)
Paper : 3.3

Time : 2½ Hours

Maximum Marks : 60

*Instructions to Candidates:***Answers should be written Completely in English only.****SECTION - A****Answer any Five sub questions. Each sub question carries 2 marks. (5×2=10)**

1. a) What are the elements of cost?
b) What is a cost unit?
c) Name any two techniques of inventory control.
d) What is Idle Time?
e) What is a Tender?
f) State any four items of office and administration overheads.
g) What is a cost sheet?

**SECTION - B****Answer any Four questions. Each question carries 5 marks. (4×5=20)**

2. Briefly explain the five objectives of cost Accounting.
3. From the following information calculate EOQ and also number of orders to be placed in a year.
 - a) Annual consumption of materials - 1600 units
 - b) Cost of placing one order - Rs. 50
 - c) Cost of materials per unit - Rs. 40
 - d) Carrying cost of inventory - 10% of material cost per unit

[P.T.O.]



4. Calculate the earnings of two workers under.

- a) Halsey plan and
- b) Rowan Plan

Standard time = 48 hours

Time taken by "A" = 50 hours

Time taken by "B" = 42 hours

Time Rate = Rs. 50 per hour.

5. Write the suitable basis for the apportionment of the following overheads to different cost centers or departments.

- a) Labour Welfare expenses.
- b) Rent
- c) Lighting
- d) Indirect materials.
- e) Depreciation on machinery
- f) Depreciation on building
- g) Insurance
- h) Canteen expenses
- i) Indirect wages
- j) Electric power

6. From the following information obtained from 'G' corporation for the period from January 1st to June 30th 2025 :-

	2025	2025
	On Jan 1 st	On June 30 th
	(Rs.)	(Rs.)
Cost of raw material	30,000	25,000
Cost of work - in - progress	12,000	15,000

Transactions during the six months are :-

- a) Purchase of Raw-material Rs. 6,00,000
- b) Wages paid Rs. 4,00,000
- c) Factory overheads Rs. 1,20,000

Prepare the cost sheet showing the factory cost.



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SECTION - C

Answer any Two of the following questions. Each question carries 12 marks.
(2×12=24)

7. Following is the Receipts and Issues of Raw-material "Y" in progress company Ltd. during January 2025

Receipts	Quantity	Rate
01-01-2025	500 units	Rs. 30 per unit
12-01-2025	400 units	Rs. 25 per unit
19-01-2025	600 units	Rs. 40 per unit
24-01-2025	800 units	Rs. 20 per unit
30-01-2025	200 units	Rs. 24 per unit
Issues	Quantity	
13-01-2025	450 units	
26-01-2025	850 units	

Prepare the stores ledger. Account under LIFO method.

8. Sri Ganesha manufacturing Company has three production Departments and two service Departments.

The overhead departmental distribution summary shows the following

Departments	Rs.
P	4,00,000
Q	5,00,000
R	3,00,000
S ₁	60,000
S ₂	50,000

The expenses of service department are allotted on a percentage basis as follows.

Particulars	Production Dpts.			Service Dpts.	
	P	Q	R	S ₁	S ₂
S ₁	20%	40%	35%	-	5%
S ₂	30%	30%	25%	15%	-

Show how the expenses of the two service departments are charged to production dept under.

Repeated distribution method.

[P.T.O.]





9. The accounts of Yashas company Ltd. shown for the year 2025, which is many factoring washing machines.

Materials - Rs. 4,50,000 , Labours - Rs. 2,90,000

Factory overheads - Rs. 98000 and

Administration overheads - Rs. 56,000.

What price should the company quote for the washing machine for a new order received is estimated that Rs. 2000 in material and Rs. 900 in labour will be required for one washing machine. Absorb factory overheads on the basis of labour and administration overheads on the basis of works cost. A profit of 12% on selling price is required.

SECTION - D

Answer any one of the following questions. Each question carries 6 marks.

(1×6=6)

10. List out any six items which appear under. Selling and Distribution overheads.
11. Prepare a Cost - Sheet with imaginary figures.