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DCBB301

Reg. No.

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III Semester B.B.A. Degree Examination, December/January - 2025/26

**BUSINESS ADMINISTRATION**

**Cost Accounting**

**(NEP Scheme Repeaters)**

**Time : 2½ Hours**

**Maximum Marks : 60**

**Instructions to Candidates:**

Answers should be written completely in English only.

**SECTION - A**

Answer any Five of the following questions. Each question carries Two marks

(5×2=10)

1. a) What is a Cost Centre?  
b) What is idle time?  
c) Define overhead.  
d) What do you mean by Time Keeping?  
e) What is a cost sheet?  
f) Write any four items of Administration overhead.  
g) Mention any Four techniques of Inventory control.



**SECTION - B**

Answer any Four questions. Each question carries Five marks

(4×5=20)

2. Explain in brief any Five advantages and disadvantages of Cost Accounting.
3. A Worker takes 9 hours to conclude on daily wages and 6 hours on a scheme of payment by outcomes. His day rate is 75 paise for 60 minutes, the material cost of the product is Rs.4 and the overheads are recorded at 150% of total direct wages. Calculate total cost under
  - a) Rowan Plan
  - b) Halsey plan
  - c) Piece work plan

[P.T.O.]





4. Calculate Re-order level, Minimum levels Maximum level from the following information.

Normal usage : 300 Units per week  
Maximum usage : 450 units per week  
Minimum usage : 150 units per week  
Re-order period : 4 to 6 weeks  
Re-order quantity : 2,400 units

5. From the following Figures prepare a cost sheet showing the cost per unit and profit for the period

Raw material consumed Rs.40,000  
Direct wages Rs.24,000  
Machine Hours worked 4,000  
Machine Hour rate Rs.2  
Office overhead 10% of factory cost  
Selling overhead Rs.1.50 per unit  
Units produced 2,000  
Units sold 1800 at Rs.50 each

6. Workout the Machine Hour Rate for the following machine X for the month of March, 2024.

Cost of the Machine Rs.9,00,000  
Freight and Installation Rs.1,00,000  
Working Life 10 Years  
Working hours 20,000 hours per year  
Repairs and Maintenance 50% of depreciation  
Power - 10 units per hour at Rs.3.50 per unit  
Lubricating Oil Rs.200 per day of 8 hours  
Consumables at Rs.100 per day of 8 hours  
Wages of Operator at Rs.400 per day



## SECTION - C

Answer any Two of the following questions. Each question carries Twelve marks

(2×12=24)

7. From the following information, Prepare Stores Ledger Account under

- Simple Average Price method
- Weighted Average Price method

November 1 Opening Stock 500 units at Rs.2 per unit  
2 Purchased 400 units at Rs.2.10 per unit  
5 Issued 600 units  
7 Purchased 800 units at Rs.2.40 per unit  
9 Issued 500 units  
12 Returned 200 units from 5<sup>th</sup> Issue  
17 Purchased 400 units at Rs.2.50 per unit  
25 Issued 600 units.

8. The following particulars relate to a manufacturing company which has three production departments A, B and C and two service departments X and Y. The following are the overhead as per primary distribution.

A = 6,300

B = 7,400

C = 2,800

X = 4,500

Y = 2,000

Expenses of Service departments X and Y as under:

		A	B	C	X	Y
Service department	X	40%	30%	20%	-	10%
	Y	30%	30%	20%	20%	-

Find out the total overhead of production department charging service departments cost on

- Repeated Distribution method
- Simultaneous Equation method

9. The following details are available from a Company's books

Raw materials	Rs.3,50,000
Wages	Rs.2,70,000
Factory overheads	Rs.81,000
Administration overheads	Rs.56,080

How should this company quote for the price of one refrigerator? To manufacture one refrigerator it is estimated that materials required Rs.1,000 and Wages Rs.700. Absorb Factory overhead on the basis of Wages and Administrative overhead on the basis of works cost. A Profit of 12.5% on selling price is required.

[P.T.O.]



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SECTION - D

Answer any One question. The question carries 6 marks.

(1×6=6)

10. Prepare dummy payroll with Imaginary figures
  11. List out the various overhead items under selling and distribution over heads (Six items).
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