



3/2/25

DCBC303

Reg. No.

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III Semester B.Com.(Regular/A & F/ LSCM/ I & AS) Degree Examination,
January/February - 2025

COMMERCE

Cost Accounting

(NEP Scheme CBCS (F+R) 2022-23 Onwards)

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 of the following sub-questions. Each sub-question carries Two marks. (5×2=10)

1. a) Define Costing.
b) What is stores Ledger?
c) What is time Keeping?
d) What is Machine Hour Rate?
e) What is Prime Cost?
f) Mention any two differences between cost Accounting and Financial Accounting.
g) What is a Bin Card?

SECTION - B

Answer any Four of the following questions. Each question carries Five marks. (4×5=20)

2. In a manufacturing company, a material is used as follows:
Maximum usage - 12,000 units per week.
Minimum usage - 4,000 units per week.

Normal usage - 8,000 units per week
Re-Order quantity - 48,000 units
Time required for Delivery -4-6 weeks
Calculate : Re-Order Level
Minimum Level
Maximum Level
Average Stock Level

[P.T.O.]