



SINDHI COLLEGE

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(Permanently Affiliated to Bengaluru City University)

Re-accredited by NAAC B++ (CGPA 2.98), Recognized by
UGC under 2(f) & ISO 9001 2015 Certified Institution

33/2B, Kempapura, Hebbal, Bengaluru - 24. 26816

I / II Internal Examination

Date : 19/12/2022	Marks Awarded	39
Name/Reg. No. : Yeshwatha P. Yadav U18EE21C0230	Maximum Marks	40
Sem. & Course : 3 sem Bcom	Signature of the Valuer with date	
Section : 'c'	Signature of the Invigilator	
Subject : Cost accounting		
No. of Pages Used : 03		

INSTRUCTIONS :

1. Rough work, if any, should be done in the answer scripts.
2. Copying, carrying book or manuscripts and any malpractice is strictly prohibited.
3. Nothing to be written on the Question Papers.
4. Do not waste Answer Scripts.
5. Answers must be Legibly written.

ANSWERS :

a) The term costing refers to the techniques and process used for estimating the cost of the production or rendering services, or the for the completion of a job. Here, techniques refers to the body and rules of the organisation and process refers to the routine should be followed in an organisation.

b) The four objectives of Cost accounting are:-

- * Ascertainment of Cost
- * Completing of Cost
- * Cost may be expised (paid) or unexpised (outstanding)
- * Cost is measured through monetary terms (money)
- * Cost is actual or notional expenditure.
- * Cost is some total of all the expenditure.

c) The elements components of the total cost of the product is called elements of cost. Elements of cost are categorised into 3 :-

- * prime cost
- * production cost
- * factory or work cost.

d) The sum total of amount ~~incurred~~ or expenditure incurred on a material is called material cost.

e) The four factory overheads are:-

- * Direct labour
- * Sale of scrap
- * Depreciation of machinery
- * Work in progress.

II

2)	Basis	financial Accounting	Cost accounting
*	purpose	External purpose	Internal purpose.
*	Transactions	It includes only monetary transactions	It includes both monetary and non-monetary transactions
*	format of presenting information	It is uniformed as per the Companies act of 1956	It is uniformed as per the requirement of the Management.

* Deals with the facts	It deals with the actual facts	It deals with both actual facts and for future estimates.
* Entity	It is independent on cost accounting	It is dependent from financial accounting.
* pre-determined of cost	It is not in detail	It is in detail
* Classification of cost	The cost is not cleared	The cost is cleared.

3) The perform of Cost sheet.

particulars	per unit	Amount	Amount
<u>Direct was Cost</u>			
[Add] opening stock		xxxx	
[Less] closing stock		xxxx	
[Add] Direct materials		xxxx	
[Add] Direct wages		xxxx	
PRIME COST →			xxxx
<u>Factory Overheads</u>			
[Add] work in progress [opening bal]		xxxx	
[Less] work in progress [closing bal]		xxxx	
[Less] Sale of scrap		xxxx	
[Add] Indirect wages		xxxx	
FACTORY OR WORK Cost →			xxxx

office & Admin Expenses
 selling & distribution expenses.
 finished goods
 Admin expenses
 other expenses

xxxx

xxxx

xxxx

xxx

PRODUCTION COST →

selling & distribution expenses
 Travelling expenses

xxx

xxxx

TOTAL COST →

[Add] PROFIT

xxxx

SALES

xxxx

5)	particulars	Ant	Ant
*	Direct Cost:-		
	Materials	90000	
	Direct wages	60000	
	PRIME COST →		150000
*	factory Overheads:-		
	Depreciation of machinery	11500	
	power and consumable stores	12000	
	Indirect wages at factory	15000	
	Lighting of factory	5500	
	[less] sale of scrap	(2000)	(42000)
	FACTORY COST →		192000

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I / II Internal Examination

ADDITIONAL SHEET

Name : Yeshwithe. P. Yadav

Reg. No. : U18EE21C0230

Class/Sec/Sem : Bcom 'C' Sec 3 sem

Subject : Cost accounting.

[Signature]
Sign. of the invigilator with date

continuation of 5/10/20

* office and Admin Expenses.		
power and consumable stores	4000	
Cost of rectification of defective work	3000	
office and selling overhead	39000	(42000)
TOTAL COST →		234000

PROFIT → 82000

SALES 316000

III

Particulars	Amount	Amount
* [Add] opening stock	3000	
[Less] closing stock	(4000)	
[Add] Direct Cost		
purchase of materials	110000	
PRIME COST →		109000

* factory Overheads.		
Direct Labour	65000	
[Add] less 60%	39000	26000
Work in progress [opening stock]	4000	24000
[Less] work in progress [closing stock]	(6000)	102000
[Less] Sale of scrap		250
		23750
FACTORY COST →		210750
		132750

* office and Admin Expenses.

finished goods

[Add] opening stock

7000

[Less] closing stock

(8000)

Administrative expenses $(200000 \times 5\%)$

10000

9000

PRODUCTION COST $\rightarrow$

~~141750~~
141750

Selling Expenses $[200000 \times 10\%]$

20000

TOTAL COST $\rightarrow$

~~161750~~
161750

~~PROFIT LOSS~~

38250

SALES

200000



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26937

I / II Internal Examination

Date: 19-12-2022	Marks Awarded: 40
Name/Reg. No.: Ancia Saloni Patil / U18IP2020012	Maximum Marks: 40
Sem. & Course: III rd sem B.Com LSCM	
Section: 'C'	Signature of the Valuer with date: 21/12/22
Subject: Cost accounting	
No. of Pages Used:	Signature of the Invigilator: [Signature]

INSTRUCTIONS :

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ANSWERS :

I

a. Cost refers to the expenses incurred directly or indirectly in the firm. It can be in monetary term or non-monetary as well.

b. i. Ascertaining cost

(ii) Controlling cost

(iii) Preventing fraud and misuse.

(iv) Determination of cost of product.

c. There are two types of element Direct cost and Indirect cost. Under direct there is direct material, labour & expenses and in Indirect there is Indirect material, labour & expense. At the end of direct we get prime cost and at the end of Indirect we get total cost.

d. Material cost is a direct cost which are identified and considered directly. These materials are most essential parts to complete finished goods.

- f. (i) Factory expense
(ii) Gas and Power
(iii) Coal fuel etc.
(iv) Depreciation on plant and machinery.

Answer the following

3 Proforma of cost sheet.

Particulars	₹	₹
Opening stock of raw materials	xxx	
Add: Purchase of raw materials	xxx	
Add: Carriage inward / Freight	xxx	
Less: Closing stock of raw materials	(xxx)	
Raw materials consumed	xxx	
Add: Direct wages	xxx	
Add: Direct labour	xxx	
PRIME COST	xxx	xxx
Add: Factory overheads.		
all factory expenses	xxx	
WORK	xxx	
Add: Opening work-in-progress	xxx	
Less: closing work in progress	(xxx)	
WORK COST	xxx	xxx
Add: Office / Administrative overheads.		
all office expenses	xxx	
COST OF PRODUCTION	xxx	xxx
Add: Opening stock of finished goods	xxx	
Less closing stock of finished goods	(xxx)	
COST OF GOODS SOLD		xxx
Add: Selling & Distribution overheads	xxx	
TOTAL COST		xxx
Add: Profit		xxx
SALES		xxx

4. Identify the overheads

Factory overheads	Office overheads	Selling & distribution overheads	Excluded.
① Indirect materials	① Office salaries	① Carriage outwards	① Income tax
② Indirect wages	② Depreciation on office furniture	② Commission	② Donation
③ Depreciation on plant & machinery	③ Audit fees		

5.

Particulars	₹	₹
Add: Direct materials	90000	
Direct wages	60000	
PRIME COST		150000
Add: Factory overheads.		
Depreciation on machinery	11500	
Power and consumable stores	12000	
Indirect wages at factory	15000	
Lighting of factory	1500	
Cost of rectification of defective work	3000	
WORK	41000	
Less: Sale of scrap	(2000)	
	45000	45000
WORK COST		195000
Add: Office / administrative overhead.		
Office & selling overhead	39000	39000
COST OF PRODUCTION		234000
Add: Selling & distribution overhead	-	-
TOTAL COST		234000
Add: Profit		82000
SALES		316000

III

1

Particulars	₹	₹
Add: Opening stock of raw materials	3000	
Add: Purchase of raw materials	110000	
Less: Closing stock of raw materials	(4000)	
Raw materials consumed	109000	
Add: Direct labour	65000	
PRIME COST		174000
Add: Factory overheads (65000 × 60%)	39000	
Add: Opening work in progress	4000	
Less: Closing work in progress	(6000)	
WORK	37000	
Less: Sales of Scrap	250	
WORK COST	36750	36750
WORK COST		210750
Add: Office / Administrative Overheads administrative expenses (200000 × 5%)	10000	10000
COST OF PRODUCTION		220750 220750
Add: Opening stock of finished goods	7000	
Less: Closing stock of finished goods	(8000)	
COST OF GOODS SOLD		219750
Add: Selling & Distribution ^{overhead} expenses Selling expenses (200000 × 10%)	20000	20000
TOTAL COST		239750
Add: Profit		(39750)
SALES		200000

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12380

I / II Internal Examination

Date : 21/11/2023	Marks Awarded
Name/Reg. No. : Yogashwini.M [0179]	Maximum Marks 32
Sem. & Course : Ist sem B.A	
Section : B	Signature of the Valuer with date
Subject : English.	
No. of Pages Used : 3.	Signature of the Invigilator

INSTRUCTIONS :

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5. Answers must be Legibly written.

ANSWERS :

I

1. The speaker desire freedom in the end of the poem.
2. Hattur is a village surrounded with forest and river flowing in left and right. The village got name because to reach hattur people should go on hill tops.
3. Report say the no one had ^{any} complaint against him.
4. Freespeech is one's own free will according to Sarukkai.
5. Driver is deft.

The deft in general in the powerful tank is
Driver

6. Bureau of Statistics means the organisation records the details about every citizen or maintain record in other words.
7. Politics was not possible in Hattiesburg because there were only few houses [three or four] house.
8. Defect in the bomber is mechanic.
- 9.
10. Citizen gives power to the constitution according to obama.
11. Democracy is the Right to leave our own life.
12. Race or Racism is the second threat to Democracy according to obama.

II

1. The poem Unknown Citizen is written by W. H. Auden. The poem is in the form of Dystopian report.
He was the man who had no complaints against him. People had no bad thoughts about him because he was no more like a ~~saint~~ 'saint' than anything else.
In the second part of the poem the poet explains about his popularity.
The man was fully insured, he also had

a health card. He gently go. ~~ones~~ once to the hospital and quickly get cured as he had been before.

He was fully 'sensible'. According to the Bureau of statistics he had everything car, fridge, phonograph, radio etc.

The man was also married and he made only five children keeping in mind about human's population. He want it to in correct breeding. He did not worry about his children's education.

The only lapse he did for the work of company was he went to war when there was a war. He goes to the war when he has supposed to do it and maintain 'peace' when government announces peace. He served his entire life for his country.

3
He was the man fully perfect which motivates even us to perfect just like him.

2. Democracy is the poem written by JAMES MERLIER he was a great american poet he also wrote many other poems.

The poet starts his poem by saying that democracy will not come today, not tomorrow not even when we are alive. If democracy comes also that would not be true democracy, ~~but~~ It would surely be the democracy full of

compromise and fear.

He talks about the white and black man.
How ~~the~~ white man can own his land.
Even I have all the rights to ~~he~~ own
his land. Even he can stand on his
one feet same like white man.

The poet is ~~fed~~^{fed} up of hearing ~~tomorrow~~ tomorrow
is the another day. People keep on
saying that wait for the right day
or time to come but poet knows that the
time would not come even if he is alive.
He tells that he can not survive for tomorrow's
piece piece of bread.

He tells to plant freedom seed that means
~~seed~~ seed is compared to freedom because
planting that is seed has a greater deed.

The speaker desire freedom in the end of
the poem.

III

1. GOLDEN DREAM OF IMAGINATION

^{Pooxna}
Kupali putappa ~~Pooxna~~ Chandra + Jashwi
has written this story. He was a great
Kannada poet, novelist, playwright etc.
He is well know and famous writer..
His works were recognised and had a
great response.

(1)

This story explains about innocence of the village boy and his imaginary world. The main lead role is a boy named or called Ramesha he had only mother, he did not have father.

Ramesha lived in a village called Hathur it was surrounded by thick forest and river flowing in left and right side of the village. It named as Hathur because people must climb hilltops. Politics was not possible because there were only three or four houses. The village did not pay any tax.

Ramesha was acting strange day by day everyone were wondering why is acting like that villagers started talking that this is because of bust stand he sits there as if he is glued. Few say maybe he is in love, no he might not be in love because he is young. Maybe some bitch has spelt magic word. His school had spoilt him etc etc like this they used to talk.

The ~~Real~~ Actual reason was he used to be in his own imaginary world. ~~when~~ ~~or~~ He stands in bust stop for hours together only shuttle of buses stoped there. He believed that this was the place

where ~~sun-robbies~~ ~~sobbe~~ take ^{sandalwood} ~~sando~~.
people who do murder would throw the dead
body into the river.

One day strange incident took place. A group of
strange people came walking near busstop
with dog. All went in bus but only one
~~bus~~ old lady was left out. She went to
remove wax in his ear but he refuse. She
started telling his fortune but Ramesha was
not interested. She removed oil bottle from her
bag Ramesha showed his pocket that he
had no money she did not care about that
and continued. Bus came and Ramesha
escaped.

He feels that rocks sing and dance plants
will listen to him and all in his imagination
The rock seemed to him as elephants back.

Another day he asked taxi to stop so that he
can take drop ~~to~~ but it donot stop. It was
taxi full of gold biscuits. Another taxi was
following the taxi to escape from it. They
threw gold to the river stream but few
felt on road he thought what is the
rate of gold. Shall I take it to goldsmith
what would then happen it was truly
his imagination but he worried about
future circumstances.

He was fed up of this imagination, because
everyone thought he was abnormal

(2)

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even his mother thought he was abnormal. He decide to come out of that but it was every difficult to come out when he goes there without knowing imagination starts. He changed but stand but bus did not stop there.

One ~~india~~ ^{Banyan} incident gave break to his imagination he saw a plant which broke two rock and a small plant came out of it, It also had few leaves. ~~a plant to~~ This changed his life He stoped dreaming.

3. Obama was American president he state his fare well speech by thanking people for making him better president and better man. Obama tells that he has seen true faith and dignity in working class people on street though they are facing loss and poverty. Only changes happen when common or ~~or~~ ordinary people come up to fight for their rights only then democracy can take place.

The threats to Democracy according to Obama are:

→ Lack of solidarity.

→ Racism or Race.

→ Political partnership.

→ Fear to change

→ Democracy taken granted.

Lack of solidarity

The demographic changes and many more changes brings solidarity. People should enable solidarity so that their children would get good education and good job in the future.

Without solidarity democracy is not possible. Obama tells the ordinary should come up and fight with confidence.

Racism or Race

This is the second threat faced by people according to Obama. Before it was more compared to now. He says that everyone has equal right and ~~the~~ equal freedom everything. There must be no racism. Because racism can not bring democracy to the world country.

Political partnership.

The ruling and opposite party should have understanding. opposite party should not do wrong things instead of that they both should share their ideas and

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I / II Internal Examination

ADDITIONAL SHEET

Name : Yogashwini M

Reg No. : Col 791

Class/Sec/Sem : Ist Sem B.A (B)

Subject : English

(3)

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work together to get democracy or to make democracy possible.

Fear to change.

people step back out of fear which is not good. people get fear about law and leader can not talk. They get fear if their culture is different from other. Obama ask the people to come out of their bubble be confident ~~speaks~~ speak about your views, ideas etc. The ordinary people should come forward.

out of Fear we can achieve democracy.

Democracy taken granted.

Most of them take democracy as granted even if they know the value of democracy.

The strength or ~~not~~ number of people vote is very less this shows distrust on us.

We have to vote to the person who would suit who has ~~bright~~ bright view, knowledge.

We should not take democracy as granted because "Democracy is ~~the~~ most important".

This speech not only implies to the American's only even we should also learn and understand what Obama has said. Because even democracy also play important role in Indians also.