



Nagarjuna Degree College
38/36, Ramagondanahalli,
Yelahanka Hobli,
Bengaluru - 560 064.

34524

Reg. No.

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V Semester B.Com. Degree Examination, March/April - 2022

COMMERCE (COSTING METHOD)

Methods & Techniques of Cost Accounting

(CBCS Scheme Regular/Fresher)

Paper : AC 5.4

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:

Answer the questions in English.

SECTION - A

Answer any **FIVE** of the following sub questions. Each question carries 2 marks. (5×2=10)

1. a) What is batch costing?
- b) Give any four examples of industries where job costing is applicable.
- c) Define process costing.
- d) What is meant by work certified?
- e) What is retention money?
- f) State the industries in which operating costing is applied.
- g) What are cost drivers?

SECTION - B

Answer any **THREE** questions. Each question carries 5 marks.

(3×5=15)

2. Prepare a cost sheet from the following data.

Rawmaterials consumed Rs. 15,000

Direct labour Rs. 9,000

Machine hours worked Rs. 900

[P.T.O.]



9. Following expenses were incurred by a transport company on two Lorries for 25 days.

Particulars	Lorry 'X'	Lorry 'Y'
Driver's wages	8,400	8,500
Cleaner's wages	5,600	6,200
Diesel	30,000	45,000
Oil	3,500	5,000
Depreciation	14,400	12,200
Repairs	5,600	5,600
Supervision	3,200	3,200
Garage rent	5,600	4,200
Road Tax	3,600	3,600
Other overhead expenses	2,800	3,200

Lorry 'X' carried 100 tons of Raw materials covered a distance of 3,000 K.M. in 25 days and Lorry 'Y' 120 tons at Rawmaterials and covered or distance of 4,500 K.M. in 25 days.

Find out the cost per K.M. and cost per ton Kilometers by preparing an operating cost sheet of two Lorries.
