



K25U 2465

Reg. No. :

Name :

**V Semester B.Com. Degree (C.B.C.S.S. – O.B.E. – Regular/Supplementary/
Improvement) Examination, November 2025
(2019 to 2023 Admissions)**

Core Course

5B09 COM : COST ACCOUNTING

Time : 3 Hours

Max. Marks : 40

PART – A

Answer **any six** questions from the following. **Each** question carries 1 mark.

1. Define notional cost.
2. Write a short note on double bin system.
3. Expand JIT.
4. What is cost unit ?
5. What is meant by normal loss ?
6. What is meant by idle time ?
7. What is stores ledger ?
8. What is perpetual inventory system ?

(6x1=6)

PART – B

Answer **any six** questions from the following. **Each** question carries 3 marks.

9. Estimate factory cost of the product if direct material required is Rs. 60,000, direct labour 40,000 and factory overhead 40% of direct material.
10. Time taken for a worker for completing a job is 40 hours, time allowed for completion is 50 hrs. time rate is Rs. 100 per hour. Calculate the earnings of the worker and his rate of earning per hr.

P.T.O.



11. From the following compute machine hour rate.
- Cost of machine 10,00,000
- Expected life 1,00,000 hrs.
- Electricity 5 units per hour @ 6 per unit
- Repairs 25% of depreciation.
- Lubricants, cotton waste 10 % of repairs.
12. What is ABC analysis ?
13. Distinguish between apportionment and allocation.
14. Differentiate between Time rate system and Piece rate system.
15. A person gets a salary of Rs. 16,000 per month. He gets a house rent allowance at 10% of his basic salary and city compensation allowance of 15% of basic. The existing dearness allowance is 52%. The deduction from his salary is 10% of basic to Income tax, Rs. 1,200 as insurance premium and 200 towards employee's welfare fund. Find his net salary.
16. Differentiate between cost centre and profit centre. **(6×3=18)**

PART - C

Answer **any two** questions from the following. **Each** question carries **8** marks.

17. The following information relates to a toy Gun manufacturing company for the 3 months ending 31st March, 2020.

	Rs.
Direct material	18,000
Direct labour	12,000
Direct expenses	4,000
Factory overheads	6,000
Administrative overheads	4,500
Selling and distribution overheads	2,500

1000 units of toy gun are produced during the period and all the units produced are sold at 55 per unit. Prepare a cost sheet.



18. Briefly explain the methods of costing.

19. Ideal industries limited has three departments, X, Y and S. X and Y are production departments and S, a service department. The following are the items of overhead for the month of March, 2022.

Indirect material :	Rs.
X	1,000
Y	2,000
S	300
Rent	6,000
Depreciation	5,000
Supervision	8,000
Repairs	2,000
Insurance	1,000

The following details are also available :

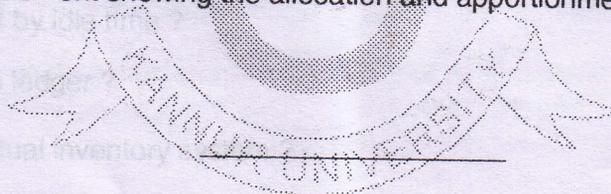
Floor area : X - 3,000 Y - 2,000 S - 1,000

Number of workers : X - 12 Y - 6 S - 6

Cost of plant : X - Rs. 25,000 Y - Rs. 15,000 S - Rs. 10,000

Prepare a statement showing the allocation and apportionment of overheads.

(2x8=16)



PART - B

Answer any six questions from the following. Each question carries 3 marks

9. Estimate factory cost of the product if direct material required is Rs. 60,000, direct labour 40,000 and factory overheads 40% of direct material.

10. Time taken for a worker for completing a job is 40 hours, time allowed for completion is 50 hrs. time rate is Rs. 100 per hour. Calculate the earnings of the worker and his rate of earning per hr.