647510 **BBA5CasC503x** **Seat No :________**

B.B.A. Semester - 5 (Remedial) (CBCS) Examination
March/April-2026 (NEW COURSE)
Cost Accounting System(Core)

Time: 2:30 Hours **Marks:70**

Instructions:

1. All questions are compulsory.
2. Figures to the right indicate marks.

Que.1 What is Cost Accounting? Differentiate between Financial Accounting and Cost Accounting. (14)

OR

Que.1 What is Cost? Explain the Nature, Scope and Need of Cost Accounting.

Que.2 Jay Ltd. provides the following data: (14)

1) Maximum time period for delivery of material is 25 days
2) Minimum time period for delivery of material is 15 days
3) Time period for emergency purchase is 4 days
4) Economic order quantity is 4,800 units
5) Maximum consumption of materials is 1,200 units
6) Minimum consumption of materials is 400 units

Find out:

1) Re-ordering level
2) Minimum level
3) Maximum level
4) Danger level
5) Average level

OR

Que.2 Guddi Ltd. uses three types of materials A, B and C. Following are the information of it:

Raw materials	Consumption (Kg.)	Re-order quantity (Kg.)	Price (per Kg.)	Weekly period for delivery	Ordering level (Kg.)	Minimum quantity (Kg.)
A	10	10,000	1.00	1 to 3	8,000	-
B	4	5,000	3.00	3 to 5	4750	-
C	6	10,000	1.50	2 to 4	-	2,000

Weekly production changes between 175 to 225 units and its average is of 200 units. Find out the following levels:

(1) Minimum level of 'A'
(2) Maximum level of 'B'
(3) Re-ordering level of 'C'

Average stock of 'A'

Que.3 From the following particulars of Raj Ltd. for March 2022, calculate Labour Turnover Rate according to Replacement method and Separation method. (14)

Number of workers at beginning of the month	2100
Number of workers at end of the month	1100
Number of workers left during the month	150
Labour Turnover Rate by Flux Method	25%

OR

Que.3 Time allowed for completion of work is 150 hours and time taken to complete the work is 125 hours. Labour rate per hour is Rs. 4.80 and if material consumed is for Rs. 350 and factory overheads are 25% of Prime cost, find out factory cost as per Halsey Premium Plan and Rowan Plan.

Que.4 In the factory of BRS Ltd., X,Y and Z are production departments and P and Q are service departments. Following are the details for March 2022. (14)

Particulars	Amount (Rs.)
Indirect Labour	2,600
Insurance	6,600
Canteen expenses	12,000
Lighting	4,000
Factory manager's salary	36,000
Rent and taxes	10,000
ESI Contribution	1,300
Depreciation	33,000
Power	18,000

Other information:

Particulars	X	Y	Z	P	Q
Light points	6	5	4	3	2
Direct labour (Rs.)	4,500	4,000	2,900	1,200	400
Value of plant (Rs.)	72,000	48,000	36,000	1,200	1,200
Hourse power	4	6	2	-	-
Space occupied(Sq. ft.)	600	400	500	300	200
Proportion of time spent by manager	5	4	3	2	1
Number of employees	5	6	4	3	2

Expenses of P and Q are to be distributed s under:

Particulars	X	Y	Z	P	Q
Department P	20%	30%	40%	-	10%
Department Q	30%	40%	30%	-	-

Prepare statement showing apportionment of indirect expenses to Production Departments.

OR

Que.4 Following are the figures of overheads of a factory during July 2023. Determine machine hour rate for machine A which operates for 108 hours during the month.

	Rs.
Rent and taxes	1,500
Power	600
Light	200
Miscellaneous expenses	300
Depreciation	200
Canteen expenses	200
Indirect labour	200
Repairs	100

Additional information furnished as under:

Machine	Space occupied (Sq. Ft.)	Lighting points	Plant value (Rs.)	No. of employees	Power (Rs.)	Direct labour (Rs.)
A	200	4	25,000	3	250	200
B	400	12	15,000	6	150	300
C	600	24	10,000	6	200	500

Que.5 Nayana Ltd. produced and sold 5000 units of units at its 50% production Capacity in the year 2021. Selling price per unit is Rs. 49.20 : (14)

Particulars	Rs.
Materials	50,000
Direct Wages	25,000
Direct Expenses	10,000
Factory Overheads(40% Variable)	50,000
Administrative Overheads(fixed)	40,000
Selling Overheads (30% Variable)	30,000
	2,05,000

For the year 2022 it is estimated that:

1) Production will be 10,000 units and sales will be 6,000 units.
2) Price of Materials will go up by 20%.
3) In addition to be proportionate increase in number of workers, another additional wages of Rs. 10,000 are to be paid.
4) Factory Expenses (Variable and Fixed) will increase by 10%.
5) Administrative overheads will increase upto Rs. 50,000.
6) Selling Expenses per unit will go up by Rs. 0.2.
7) Fixed selling expenses will go up by Rs. 3,000.
8) The percentage of profit on cost is to be maintained according to previous year.

From the above information, prepare the following statements:

1) A cost statement for the year 2021.
2) A cost statement showing estimated profit for the year 2022.

OR

Que.5 From the following information you are required to ascertain cost per ton kilometer of a truck transporting goods.

Transportation of load in one week: Total 30 tons

Total kilometer in one week: 597 kms

Other information for above truck is given below:

Day	Kilometers	Tones
Monday	115	6.0
Tuesday	125	5.0
Wednesday	110	4.0
Thursday	100	5.5
Friday	80	4.5
Saturday	67	5.0
Total	597	30

1) Driver's wages (monthly) Rs. 1,200
2) Cleaner's wages (monthly) Rs. 600
3) Petrol, oil etc. per kilometer Rs. 0.50
4) Repairs and maintenance (monthly) Rs. 286
5) Depreciation (Annual) Rs. 7,200
6) Other expenses (monthly) Rs. 920

Four weeks are to be considered in a month.

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