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**IV Semester B.Com. Examination, September/October 2022**  
**(CBCS) (2021 – 22 and Onwards) (F+R)**  
**COMMERCE**  
**Paper – 4.4 : Costing Methods**

Time : 3 Hours

Max. Marks : 70

**Instruction** : Answer should be written **completely** either in **Kannada** or in **English**.

**SECTION – A**

1. Answer **any five** of the following sub-questions. **Each** sub-question carries **two** marks. (5×2=10)
- a) Distinguish between job costing and batch costing.
  - b) What is Job cost card ?
  - c) What do you mean by retention of money ?
  - d) How will you treat abnormal process loss ?
  - e) Give the meaning of Joint and By-product with example.
  - f) What is transport costing ?
  - g) What is production account ?

**SECTION – B**

Answer **any three** questions from this Section. **Each** question carries **5** marks. (3×5=15)

2. From the following particulars, calculate the Economic Batch Quantity.

Monthly requirement – 90,000 units

Production cost per unit – Rs. 90

Setting of cost – Rs. 50

Annual carrying cost 10%

Also find out the number of batch of Goods to be manufacture in a year.

3. 28,500 units are introduced into a process at a cost of Rs. 179 each. The total additional expenditure incurred in the Process is Rs. 14,96,250. Of the units introduced, 10% are normally spoiled in the course of manufacture, these possess a scrap value of Rs. 20 each. Owing to an accident, only 24,000 units are produced. You are required to prepare Process Account.

P.T.O.



4. Following expenses were incurred by a contractor on a contract which he started on 1<sup>st</sup> January.

	Rs.
Materials	74,200
Wages and Other Expenses	91,000
Plant at cost	70,000
Work Certified	1,68,000
Work Uncertified	84,000
Plant value at close	60,200
Cash received from Contractee	1,40,000

Prepare Contract Account, assuming that the contract price was Rs. 4,90,000. How will work-in-progress appear in the Balance Sheet of the contractor ?

5. From the following information, calculate kilometres and total passenger kilometres :

Number of mini busses	10
Days operated in a month	26
Trip made by each bus	6
Distance of route (one way)	18 kilometers long
Capacity of mini bus	30 passengers
Normal passengers travelling	90% capacity

6. Differentiate between Job Costing and Process Costing.

### SECTION – C

Answer **any three** questions from this Section. **Each** question carries **12** marks. **(3×12=36)**

7. Component Alpha is made entirely in cost centre 111. Material cost is 12 paise per component and each component takes 10 minutes to produce. The machine operator is paid Rs. 72 paise per hour and the machine hour rate is Rs. 1.50. The setting up of the machine to produce Component Alpha takes 2 hours 20 minutes.

On the basis of this information, prepare a comparative cost sheet showing the production and setting up cost, both in total and per component assuming a batch of (a) 100 components and (b) 1,000 components is produced.





8. Beta Chemicals Limited processes a patent materials used in factory. The material is produced in three consecutive grades – soft, medium and hard.

	Process I	Process II	Process III
Raw materials used	10,000 tonnes	—	—
Cost per tonne	200	—	—
Manufacturing wages and expenses	8,75,000	3,95,000	1,07,100
Weight lost (% of input of the process)	5%	10%	10%
Scrap (sale price 50 per tonne)	500 tonnes	300 tonnes	510 tonnes
Sale price per tonne	350	500	800

Management expenses were Rs. 1,90,000 and selling expenses Rs. 85,000. Two third of the output of Process I and one half of the output of Process II are passed on to the next process and the balances are sold. The entire output of Process III is sold. Prepare the three process accounts and a statement of profit. Make approximations, where necessary.

9. On 1<sup>st</sup> January 2021, Mr. K. Reddy undertook a contract for Rs. 32,50,000. He incurred the following expenses during the year :

	Rs.
Materials issued from stores	3,05,000
Material purchased for the contract	2,92,500
Plant installed at cost	2,27,500
Wages paid	6,50,000
Wages accrued due on 31 <sup>st</sup> December	2,80,000
Direct expenses paid	65,000
Direct expenses accrued due on 31 <sup>st</sup> December	16,250
Establishment	42,250

Of the plant and materials charged to the contract, the plant which cost Rs. 13,000 and the materials costing Rs. 9,750 were lost. Some of the materials costing Rs. 13,000 were sold for Rs. 16,250. On 31<sup>st</sup> December 2021, the plant which cost Rs. 3,250 was returned to the stores and a part of the plant which cost Rs. 1,300 was damaged, rendering itself useless.

The work certified was Rs. 15,60,000 and 80% of the same was received in cash. The cost of work done, but uncertified was Rs. 6,500. Charge 10% p.a. depreciation on plant and prepare the Contract Account for the year ended 31<sup>st</sup> December, by transferring to the Profit and Loss Account the portion of the profit, if any, which you think is reasonable. Show also the particulars relating to the contract in the Balance Sheet of the contractor as on 31<sup>st</sup> December 2021.

10. From the following data relating to two different vehicle Ganga and Kaveri, compute the cost per running mile:

	Vehicle Ganga	Vehicle Kaveri
Mileage run (annual)	30,000	21,000
Cost of vehicle	₹ 1,37,500	₹ 52,500
Road licence (annual)	₹ 4,125	₹ 2,625



Insurance (annual)	₹ 3,850	₹ 1,400
Garage rent (annual)	₹ 3,300	₹ 1,750
Supervision and salaries	₹ 6,600	₹ 4,200
Driver's wages per hour	₹ 12	₹ 6
Cost of fuel per gallon	₹ 12	₹ 6
Miles run per gallon	40 miles	20 miles
Repairs and maintenance per mile	₹ 1.65	₹ 2.00
Tyre allocation per mile	₹ 1.20	₹ 0.75
Estimated life of vehicles	1,50,000 miles	1,00,000 miles

Charge interest at 5% per annum on cost of vehicles. The vehicles run 20 miles per hour on an average.

11. The following information is extracted from the books of a toys manufacturer who intends to quote for the supply of 5000 toys. Prepare a statement showing what price he should quote so that he may get the same percentage of profit which he got last year. The details of last year figures are as follows :

	Rs.
Opening Stock of raw materials	1,50,000
Materials purchased during the year	2,25,000
Factory wages	4,50,000
Indirect expenses	75,000
Sales	8,10,000
Opening Stock of finished goods	—
Closing Stock of finished goods	1,50,000
Closing Stock of raw material	21,000

Number of toys manufactured during the year 12,000. The management has ignored administration expenses and selling expenses in ascertaining the cost since the expenses were negligible. It is expected that the material cost would go up by 5% and the labour cost by 10%.

Prepare the statement of cost and tender price from the relevant data.

#### SECTION – D

Answer **any one** question from this Section. **Each** question carries **9** marks. **(1×9=9)**

12. Draw up job cost sheet pertaining to printing press or repair shops with imaginary figures. (minimum of 5 items)

OR

List out the materials used by any two organisations. (minimum 05 materials in each organisation)





**ಕನ್ನಡ ಆವೃತ್ತಿ  
ವಿಭಾಗ - ಎ**

1. ಕೆಳಗಿನ ಯಾವುದೇ ಐದು ಉಪ ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉಪ ಪ್ರಶ್ನೆಯು ಎರಡು ಅಂಕಗಳನ್ನು ಹೊಂದಿರುತ್ತದೆ.

(5×2=10)

- a) ಕೆಲಸದ ವೆಚ್ಚ ಮತ್ತು ಬ್ಯಾಂಕ್ ವೆಚ್ಚದ ನಡುವೆ ವ್ಯತ್ಯಾಸವನ್ನು ಗುರುತಿಸಿ.
- b) ಜಾಬ್ ಕಾಸ್ಟ್ ಕಾರ್ಡ್ ಎಂದರೇನು ?
- c) ಹಣವನ್ನು ಉಳಿಸಿಕೊಳ್ಳುವುದು ಎಂದರೆ ಏನು ?
- d) ಅಸಹಜ ಪ್ರಕ್ರಿಯೆಯ ನಷ್ಟವನ್ನು ನೀವು ಹೇಗೆ ಪರಿಗಣಿಸುತ್ತೀರಿ ?
- e) ಜಂಟಿ ಮತ್ತು ಉಪ ಉತ್ಪನ್ನದ ಅರ್ಥವನ್ನು ಉದಾಹರಣೆಯೊಂದಿಗೆ ನೀಡಿ.
- f) ಸಾರಿಗೆ ವೆಚ್ಚ ಎಂದರೇನು ?
- g) ಉತ್ಪಾದನಾ ಖಾತೆ ಎಂದರೇನು ?

**ವಿಭಾಗ - ಬಿ**

ಈ ವಿಭಾಗದಿಂದ ಯಾವುದೇ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಯು 5 ಅಂಕಗಳನ್ನು ಹೊಂದಿರುತ್ತದೆ. (3×5=15)

2. ಕೆಳಗಿನ ವಿವರಗಳಿಂದ, ಆರ್ಥಿಕ ಬ್ಯಾಂಕ್ ಪ್ರಮಾಣವನ್ನು ಲೆಕ್ಕಾಚಾರ ಮಾಡಿ.

ಮಾಸಿಕ ಅವಶ್ಯಕತೆ - 90,000 ಘಟಕಗಳು.

ಪ್ರತಿ ಘಟಕಕ್ಕೆ ಉತ್ಪಾದನಾ ವೆಚ್ಚ - ರೂ. 90

ವೆಚ್ಚದ ನಿಗದಿ - ರೂ. 50

ವಾರ್ಷಿಕ ಸಾಗಿಸುವ ವೆಚ್ಚ 10%

ಒಂದು ವರ್ಷದಲ್ಲಿ ತಯಾರಿಸಬೇಕಾದ ಸರಕುಗಳ ಬ್ಯಾಂಕ್ ಸಂಖ್ಯೆಯನ್ನು ಸಹ ಕಂಡುಹಿಡಿಯಿರಿ.

3. 28,500 ಯೂನಿಟ್‌ಗಳನ್ನು ಒಂದು ಪ್ರಕ್ರಿಯೆಯಲ್ಲಿ ತಲಾ ರೂ. 179. ಪ್ರಕ್ರಿಯೆಯಲ್ಲಿ ಉಂಟಾದ ಒಟ್ಟು ಹೆಚ್ಚುವರಿ ವೆಚ್ಚ ರೂ. 14,96,250. ಪರಿಚಯಿಸಲಾದ ಘಟಕಗಳಲ್ಲಿ, 10% ಸಾಮಾನ್ಯವಾಗಿ ತಯಾರಿಕೆಯ ಸಂದರ್ಭದಲ್ಲಿ ಹಾಳಾಗುತ್ತವೆ, ಇವುಗಳು ಸ್ಕ್ರಾಪ್ ಮೌಲ್ಯ ತಲಾ ರೂ. 20. ಅಪಘಾತದ ಕಾರಣ, ಕೇವಲ 24,000 ಘಟಕಗಳನ್ನು ಉತ್ಪಾದಿಸಲಾಗುತ್ತದೆ. ನೀವು ಪ್ರಕ್ರಿಯೆ ಖಾತೆಯನ್ನು ಸಿದ್ಧಪಡಿಸುವ ಅಗತ್ಯವಿದೆ.

4. ಜನವರಿ 1 ರಂದು ಪ್ರಾರಂಭಿಸಿದ ಒಪ್ಪಂದದ ಮೇಲೆ ಗುತ್ತಿಗೆದಾರರಿಂದ ಈ ಕೆಳಗಿನ ವೆಚ್ಚಗಳನ್ನು ಮಾಡಲಾಗಿದೆ.

	ರೂ.
ಸಾಮಗ್ರಿಗಳು	74,200
ವೇತನಗಳು ಮತ್ತು ಇತರೆ ವೆಚ್ಚಗಳು	91,000
ಸ್ಥಾವರ	70,000
ಕೆಲಸ ಪ್ರಮಾಣೀಕೃತ	1,68,000
ಕೆಲಸ ಪ್ರಮಾಣೀಕರಿಸದ	84,000
ಸ್ಥಾವರದ ಮೌಲ್ಯವು ಕೊನೆಯಲ್ಲಿ	60,200
ಗುತ್ತಿಗೆದಾರರಿಂದ ಪಡೆದ ನಗದು	1,40,000

ಒಪ್ಪಂದದ ಖಾತೆಯನ್ನು ತಯಾರಿಸಿ, ಒಪ್ಪಂದದ ಬೆಲೆ ರೂ. 4,90,000 ಪರಿಗಣಿಸಿ. ಗುತ್ತಿಗೆದಾರರ ಬ್ಯಾಲೆನ್ಸ್ ಶೀಟ್‌ನಲ್ಲಿ ಕೆಲಸ-ಪ್ರಗತಿಯಲ್ಲಿ ಹೇಗೆ ಕಾಣಿಸುತ್ತದೆ ?