

**B COM SEMESTER III—COST ACCOUNTING 1
ASSIGNMENT**

SNCC

Assignment 25-26

Semester-3

Cost Accounting - 1

Course Code – DSC C ACC 231

Unit 1 INTRODUCTION TO COST ACCOUNTING

1. Advantages and limitations of Uniform costing
2. Classification Explain term overheads and state 5 overheads in each category of functional classification of overheads
3. Functional classification of costs
4. Behavior wise classification of costs
5. Difference between Ordering Quantity and Ordering level
6. Difference between Maximum level and Minimum level
7. Difference between Periodic Inventory and Perpetual Inventory

Examples:

Page no	Example no	Name	Year
52	8	A&B	GU 2012
53	11		GU 2014
119	9	Desai	Sau uni 1998
131	29	ABC	N Guj 2010
138	41		Guj uni 2018
141	44		Guj uni 2019
133	32		Guj uni 2016
134	35		Guj uni 2017
177	17		South Guj uni 2014
178	18,19		2016
179	20,21		2013
180	22		2019

Unit 2 LABOUR

Eg no 9 DGP Company
E.g., no 10 Shyam 2004
E.g., no 12 2008
E.g. no 16
Eg no 19
Eg no 22 2014
Eg no 23 2014
Eg no 28 2015
Eg no 32

Unit 3 ACCOUNTS OF OVERHEADS

1. Explain term overheads and state 5 overheads in each category of functional classification of overheads
2. Explain high point low point method of classification of semi variable expenses with one

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example.

3. Briefly discuss different methods of absorption of factory overheads
4. Write short note on:
 1. Machine hour rate
 2. Direct labor hour rate
 3. Interest on capital in cost accounts
 4. Research and Development expenses in cost accounts
 5. Cost center
 6. Overabsorption and under absorption of overheads

Kindly do all multiple-choice questions

Practical examples (Attempt any 7 others than done in class)

1	Guj uni 2019 eg no 49
2	Eg no 47 machine hour rate of Machine M – Guj uni 2019
3	Eg no 44 H N G – Guj uni 2017
4	Eg no 42 guj uni 2018 machine hour rate
5	Eg no 38 guj uni 2005 machine hour rate
6	Eg no 37 sarim ltd 2016
7	EG no 36 Rimsha Limited Guj uni 2016
8	Eg no 33 Ekta limited Guj uni 2008
9	Eg no 32 Guj uni 2014 machine z
10	EG NO 29 Kirtan limited guj uni 2013
11	EG NO 23 Krita Mfg Guj uni 2011
12	Eg no 20 Alkesh Electricals Guj uni 2010

Unit 4 UNIT COSTING

Theory questions

1. Explain what is cost sheet. State in brief elements of the cost sheet.
2. Explain the difference between cost and overhead
3. State the form of unit costing with all major components of it
4. Explain the following stocks and state where are they recorded in the cost sheet
5. Opening and closing stock of raw materials, Opening and closing stock of work in progress, and opening and closing stock of finished goods
6. List out the expenses that are not part of the cost sheet
7. Explain the concept of Joint expenses with necessary calculations.
8. Explain the calculation of overheads to be added as a percentage in the tender price sheet

Kindly do all multiple-choice questions

Practical examples (Attempt any 7 others than done in class)

1	Illustration 9- Guj uni 2013
2	Illustration 12-Dinesh Mills – Guj uni 1996
3	Tushar Clock Manufacturing – Guj uni 2000
4	Niraj Electricals – Guj uni 2002
5	Aashana Limited – Guj uni 2003
6	Aastha Limited – Guj uni 2009
7	Jolly Limited – Guj uni 1991
8	Pleasant Cold limited – Guj uni 2012
9	Nirmi limited – Guj uni 2014
10	Pratibha Company Limited – Guj uni 2015

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11	Dattu Manufacturing Limited – Guj uni 2015
12	Utsav limited – Guj uni 2015
13	Vadwala Manufacturing – Guj uni 2017
14	Shweta Limited – Guj uni 2018
15	Sajan limited – Guj uni 2014
16	Shweta Limited- Guj uni 2019
17	ISahnvi limited – Guj uni 2008
18	Atahrva limited – Guj uni 2023`
19	Danish Limited – Guj uni 2023

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