

**Shree Narayana College of Commerce**  
**B.Com**  
**Sem-3**  
**Cost Accounting Assignment**  
**2024-25**

**Unit-1 (A) Introduction to Cost Accounting**

- Advantages and Limitation of Uniform Costing
- Classification of Managerial Decision Making
- Functional Classification of Cost
- Behaviour wise Classification of Cost

Sums as follow

Page no	Sum No	Name	Year
52	8	A&B	GU 2012
53	11		GU 2014

**Unit-1 (B) Material - 1**

Difference between Ordering Quantity and Ordering Level

Difference between Max Level and Min Level

Difference between Periodic Inventory and Perpetual Inventory

Page no	Sum No	Name	Year
113	10	Desai And Co	Sau Uni 1998
122	28	A & B	North GU 2010
123	30	A & B	Sau Uni 2010
126	Latest Exam Sum-2	Krishna Ltd	Sau Uni 2012
127	Latest Exam Sum-1		Guj Uni 2013
127/2	Latest Exam Sum-2		Guj Uni 2013
127/3	Latest Exam Sum-4	A & B	Sau Uni 2013
127/4	Latest Exam Sum-6		Guj Uni 2014

**Material - 2**

Page no	Sum No	Name	Year
168	16	Material Z	Guj Uni 2008
167	14	Material X	
165	11	Ashok Trader	
166	12	Material S	

**Unit-2 LABOUR**

- Sum no. 9 DGP CO.
- Sum no. 10 Shyam Ltd Guj. 2004
- Sum no. 12 Guj Uni. 2008
- Sum no. 16
- Sum no.19 Mira,Pinky,Raju Guj. Uni. 2013
- Sum no. 22 Guj. Uni. 2014
- Sum no.23 Guj. Uni. 2014
- Sum no. 28 Guj. Uni. 2015
- Sum no. 32

### Unit-3 Overheads

Answer following questions in brief

- 1 Discuss in details general principles for overheads.
- 2 List all the overheads as per the classification.
- 3 Explain point of difference between fixed, variable and semi-variable expenses giving one example each.
- 4 Discuss in detail any two methods of bifurcating semi-variable expense into fixed and variable
- 5 List all the overheads and its basis of apportionment
- 6 Explain any 2 methods to reapportion cost of service department to the cost department.
- 7 Explain the actual rate and pre-determined rate for overhead recovery
- 8 List methods for absorption of factory overheads
- 9 State the format to calculate the machine hour rate
- 10 Write a brief note on Activity Based on Costing
- 11 Write a short note on interest on capital and its accounting treatment in detail

#### Short Examples

1. The cost of producing 2000 units is Material Rs 15000, Wages Rs 10000, Overheads (Fixed and variable) Rs 5000. The company produces and sells 5000 units at Rs 20 per unit and makes a profit of Rs 27,250. Calculate fixed and variable overheads.
- DO ALL MULTIPLE CHOICE QUESTIONS

**Practical's (Attempt any 4 for machine hour rate and 4 for overheads (2 for both the methods), others than done in class**

Sr No	Particulars
1	Guj Uni 2012 – Illustration 4
2	Guj uni 2017 – Illustration 9
3	Shilpa manufacturing - Guj Uni 1997- illustration -10
4	Guj uni 1988—Illustration 16
5	Guj uni 2007 – Illustration 23
6	Guj uni 2007 - - Computation of machine hour rate
7	Guj Uni 2009 – Computation of machine hour rate
8	Guj uni 2004 – Machine hour rate of machine A
9	Guj uni 2010 – Alpesh Electricals – overheads calculation
10	Guj uni 2011- Krita Manufacturing – overhead calculation
11	Guj uni 2012 – Overhead's calculation
12	Guj uni 2012 – machine hour rate calculation
13	Kirtan Limited – Guj uni 2013 – overheads calculation
14	Guj uni 2013 – machine hour rate calculation
15	Guj uni 2014 – machine hour rate calculation, machine z
16	Ekta limited – guj uni 2008
17	Rimsha Limited – Guj uni 2016
18	Sarim limited – guj uni 2016

19	H N G – Guj uni 2018
20	Guj uni 2019, machine hour rate of machine m
21	Guj uni 2019 – overheads example

## 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
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