K26FY0222 Pages: 3 Reg No:.....
Name:.....

Fourth Semester FYUGP Degree (Reg) Examination April 2026

KU4DSCCOM207 - COST ACCOUNTING

2024 Admission onwards

Time : 2 hours Maximum Marks : 70

Section A

Answer any 6 questions. Each carry 3 marks.

1. What is step ladder method?
2. What is Primary Distribution of overheads?
3. What is EOQ?
4. Define perpetual inventory system?
5. What is FIFO method?
6. State three personal causes of labour turn over
7. What is abnormal Idle time?
8. What is Taylor's Differential Piece rate System?

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Section B

Answer any 4 questions. Each carry 6 marks.

9. Explain the purchase procedure.
10. In a manufacturing concern, two items of materials (A) and (B) are used as follows:
    Normal usage 300 units per week each article
    Minimum Usage 150 units per week each article
    Maximum usage 450 units per week each article
    Reorder quantity: A 1,800 units, B 2,500 units
    Reorder period:
    A 3 to 5 weeks,
    B 2 to 4 weeks
    Calculate the following:
    (a) Reorder level, (b) Maximum level,
    (c) Minimum level, (d) Average level

11. Enter the following transactions in a stores ledger adopting the weighted average method of pricing out issues:

2025 August
1 Opening balance 50 units @ 3 per unit
5 Issued out to production 20 units
7 Purchases 48 units @ 4 per unit
9 Issued out 50 units to production
19 Purchase 76 units @3 per unit
27 Issued to production 10 units,

12. What are the objectives of time keeping?

13. The standard time for a job is 50 hrs . Actual hours taken are 40 hrs. Wage rate per hour is Rs.10. Calculate the earnings and effective rate of earnings under Halsay plan

14. Standard production – 100 units per hour
Normal time rate – Rs.50 per hour
Differentials to be applied :80% of piece rate for below standard
120% of piece rate at or above standard
In a 10 hours day Raju produced 800 units and Prakash produced 1100 units.
Calculate the wages of workers under Taylors Differential piece rate system

Section C

Answer any 2 questions. Each carry 14 marks.

15. Kerala chemicals Co.supplies you the following details from its cost records(in Rs.);

Stock of Raw material (1-12-2018)	75,000
Stock of Raw material (31-12-2018)	91,500
Direct Wages	52,500
Indirect wages	2750
Sales	2,00,000
Work in progress(1-12-2018)	28,000
Work in progress(31-12-2018)	35,000
Purchase of Raw material	66,000
Factory rent,rate, power	15,000
Depreciation of Plant and Machinery	3,500
Expenses on purchase	1,500
Carriage outward	2,500
Advertisement	3,500
Office rent and taxes	2,500
Travelers wages and commission	6,500
Stock of finished goods(1-12-2018)	54,000
Stock of finished goods(31-12-2018)	31,000

Prepare a production statement giving maximum possible break up of cost.

16. X Ltd furnishes the following data relating to the manufacture of a product during the month March 2025.

Raw material consumed	Rs.45,000
Direct labour charges	Rs.16,000

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Machine hours worked	1,200 hours
Machine hour rate	Rs.5
Administrative overhead	20 % on work cost
Selling overhead	Rs.1.50 per unit
Units produced	30,000 units
Unit sold	28,000 units at Rs.5 per unit

You are required to prepare a cost sheet showing profit for the period.

17. A company has three production departments and two service departments. The following figures are extracted from the books of the company.

	Production Departments			**Service Departments**	
	A	**B**	**C**	**X**	**Y**
	15,621	25,085	9,094	8,000	5,200

The overheads are to be apportioned as under:

	A	**B**	**C**	**X**	**Y**
X	30%	40%	20%	–	10%
Y	10%	20%	50%	20%	–

Prepare a statement showing the distribution of the two service departments using the **simultaneous equation method**.

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